

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On June 5, 2006, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Notice of Presentment of Order Under 11 U.S.C. §§ 327(a) and 328 and Fed.R.Bankr.P. 2014 Authorizing Employment and Retention of PricewaterhouseCoopers LLP to Provide Certain Sarbanes-Oxley Compliance, Tax and Financial Planning, and Other General Tax Consulting Services to the Debtors, Nunc Pro Tunc to January 1, 2006 (Docket No. 4028) [a copy of which is attached hereto as Exhibit D]

Dated: June 7, 2006

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 7th day of June, 2006, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature : /s/ Amy Lee Huh

Commission Expires: 3/15/09

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brandes Investment Partners LP	Ted Kim	11988 El Camino Real	Suite 500	San Diego	CA	92103				Equity Security Holders Committee Member
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-209-4801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel for Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
DC Capital Partners LP	Douglas L. Dethy	800 Third Avenue	40th Floor	New York	NY	10022				Equity Security Holders Committee Member
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel for Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel for Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trev.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Proposed Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-247-1010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel for Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel for Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
IUE-CWA	Henry Reichard	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164	hreichard@iuecwa@aol.com	Creditor Committee Member
James E Bishop Sr		502 Shiloh Dr	No 9	Laredo	TX	78045				Equity Security Holders Committee Member
James H Kelly		517 Lost Angel Rd		Boulder	CO	80302				Equity Security Holders Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	thomas.f.maher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com	Postpetition Administrative Agent
JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	vilma.francis@jpmorgan.com	Prepetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	James Le	12910 Culver Blvd.	Suite I	Los Angeles	CA	90066	310-751-1511	310-751-1561	jle@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Luqman Yacub		PO Box 1026		Hartville	OH	44632				Equity Security Holders Committee Member
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street		Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel for Rectical North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street		Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel for Rectical North America, Inc.
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Mesirow Financial	Leon Szelezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszelezinger@mesirrowfinancial.com	UCC Professional
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	212-735-8603	917-522-3103	jmoldovan@morrisoncohen.com	Counsel for Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Meyer LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Meyer LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pardus European Special Opportunities Master Fund LP	Joseph R Thornton	Pardus Capital Management LP	1101 Avenue of the Americas Suite 1100	New York	NY	10018				Equity Security Holders Committee Member
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	202-326-4020	202-326-4112	landy.ralph@pbqc.gov	Chief Counsel for the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel for Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel for Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	212-218-5500	212-218-5526	rdremluk@seyfarth.com dbartner@shearman.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-848-4000	212-848-7179	jfrizzley@shearman.com kziman@stblaw.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	rtrust@stblaw.com wrussell@stblaw.com jbutler@skadden.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jlvonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel for Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altoqut@teamtoqut.com	Conflicts Counsel to the Debtors
Trustee of the Koury Family Trust	James N Koury	410 Reposado Dr		La Habra Heights	CA	90631				Equity Security Holders Committee Member
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel for the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

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Delphi Corporation
Special Party

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Pricewaterhouse Coopers LLP		225 South Sixth Street	Suite 1400	Minneapolis	MN	55402

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosie LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel for Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel for Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel for Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com slivini@ffhsj.com	Proposed Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel for Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel for Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
IUE-CWA	Henry Reichard	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164	hreichard@iuecwa@aol.com	Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	thomas.f.maher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com	Postpetition Administrative Agent
JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	vilma.francis@jpmorgan.com	Prepetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	James Le	12910 Culver Blvd.	Suite I	Los Angeles	CA	90066	310-751-1511	310-751-1561	jle@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street		Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel for Rectical North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street		Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel for Rectical North America, Inc.
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirofinancial.com	UCC Professional
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	212-7358603	9175223103	jmoldovan@morrisoncohen.com	Counsel for Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Meyer LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Meyer LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick_sandra@pbgc.gov efile@pbgc.gov	Counsel for Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	202-326-4020	202-326-4112	landy.ralph@pbgc.gov	Chief Counsel for the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel for Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	212-2185500	212-2185526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafo@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	212-3198500	212-3198505	cp@stevenslee.com cs@stevenslee.com	Counsel for Wamco, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel for the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-230-3064	310-687-1052	david.boyle@airgas.com	Counsel for Airgas, Inc.
Ajamie LLP	Thomas A. Ajamie	711 Louisiana	Suite 2150	Houston	TX	77002		713-860-1600	713-860-1699	tajamie@ajamie.com	Counsel for SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	310-229-1001	pgurfein@akingump.com	Counsel for Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	949-553-8354	mgregger@allenmatkins.com	Counsel for Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	212-922-3891	craig.freeman@alston.com	Counsel for Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	404-253-8554	dconnolly@alston.com dwender@alston.com	Counsel for Cadence Innovation, LLC
Ambrake Corporation	Ronald L. Jones	300 Ring Road		Elizabethtown	KY	42701		270-765-0208	270-234-2395	rjones@ambrake.com	Representative for Ambrake Corporation
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868		steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	gogimalik@andrewskurth.com	Counsel for ITW Mortgage Investments IV, Inc.
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	mblacker@andrewskurth.com	Counsel for ITW Mortgage Investments IV, Inc.
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167		212-692-8251	212-867-6395	lwalzer@angelogordon.com	
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	626-577-7764	mtf@afrct.com	Counsel for Stanley Electric Sales of America, Inc.
APS Clearing, Inc.	Andy Leinoff	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746		512-314-4416	512-314-4462	aleinoff@amph.com	Counsel for APS Clearing, Inc.
APS Clearing, Inc.	Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746		512-314-4416	512-314-4462	mhamilton@amprn.com	Counsel for APS Clearing, Inc.
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Cohen.Mitchell@arentfox.com	Counsel for Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Hirsh.Robert@arentfox.com	Counsel for Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	404-873-8121	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	202-942-5999	joel.gross@aporter.com	Counsel for CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	519-650-6520	cgalloway@atsautomation.com	Company
Barack, Ferrazzano, Kirschbaum Perlman, & Nagelberg LLP	Kimberly J. Robinson	333 West Wacker Drive	Suite 2700	Chicago	IL	60606		312-629-5170	312-984-3150	kim.robinson@bfkpn.com	Counsel for Motion Industries, Inc.
Barack, Ferrazzano, Kirschbaum Perlman, & Nagelberg LLP	William J. Barrett	333 West Wacker Drive	Suite 2700	Chicago	IL	60606		312-629-5170	312-984-3150	william.barrett@bfkpn.com	Counsel for Motion Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	alan.mills@btlaw.com	Counsel for Mays Chemical Company
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	626-742-3999	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	mark.owens@btlaw.com	Counsel for Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	michael.mccrory@btlaw.com	Counsel for Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	616-742-3999	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	wendy.brewer@btlaw.com	Counsel for Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	617-422-0383	ffm@bostonbusinesslaw.com	Counsel for Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	765-640-1332	tom@beemanlawoffice.com	Counsel for Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	2125541444	hannah@blbglaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	2125541444		Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	212-554-1444	sean@blbglaw.com	Counsel for SANLUIS Rassinini International, Inc.; Rassinini, S.A. de C.V.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	313-496-1300	wallace@blbglaw.com	Counsel for Kamax L.P.; Optrex America, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	murph@berrymoorman.com	Counsel to UPS Supply Chain Solutions, Inc.
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Soletron Corporation; Soletron De Mexico SA de CV; Soletron Invtronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	lschwab@bbslaw.com	Soletron Corporation; Soletron de Mexico SA de CV; Soletron Invtronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	pcostello@bbslaw.com	Counsel to Veritas Software Corporation
Blank Rome LLP	Bonnie Giantz Fatell	Chase Manhattan Centre	1201 Market Street, Suite 800	Wilmington	DE	19801		302-425-6423	302-428-5110	tgaa@bbslaw.com	Counsel for Special Devices, Inc.
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	212-885-5002	fatell@blankrome.com	Counsel for DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	313-393-7579	mrichards@blankrome.com	Counsel for Freudenberg-NOK; General Partnership; Freudenberg NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	rmcdowell@bodmanllp.com	Counsel for Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	chill@bsk.com	Counsel for Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	csullivan@bsk.com	Counsel for Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Jeannette Eisan Hinshaw	135 N. Pennsylvania Street	Suite 2700	Indianapolis	IN	46204		317-684-5296	317-684-5173	sdonato@bsk.com	Counsel for Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	jhinshaw@boselaw.com	Counsel for Calsonic Kasei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	amcmullen@bccb.com	Counsel for Calsonic Kasei North America, Inc.; Calsonic Harrison Co., Ltd.
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	856-853-9933	rjones@bccb.com	Counsel for SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	415-227-0770	dludman@brownconnery.com	Counsel for Oracle USA, Inc.; Oracle Credit Corporation
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	(205) 244-5651	schristianson@buchalter.com	Counsel to Mercedes-Benz U.S. International, Inc.
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202		303-295-0202		mhall@burr.com	Counsel for United Power, Inc.
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	732-205-6777	sabelman@cagewilliams.com	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	212-269-5420	jonathan.greenberg@engelhard.com	Counsel to Engelhard Corporation
										rusadi@cahill.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	212-644-5123	driggio@candklaw.com	Counsel for Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	248-644-1832	rweisberg@carsonfischer.com	Counsel for Cascade Die Casting Group, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	212-732-3232	cahn@clm.com	Counsel for STMicroelectronics, Inc.
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	japplebaum@clarkhill.com	Counsel for BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	sdeeby@clarkhill.com	Counsel for BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	313-965-8252	rgordon@clarkhill.com	Counsel for ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel for Arneses Electricos Automotrices, S.A. de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel for Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	412-209-1837	tmaxson@cohenlaw.com	Counsel for Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale	330 West 42nd Street		New York	NY	10036		212-356-0238	646-473-8238	jvitale@cwsny.com	Counsel for International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	860-727-0361	srosen@cb-shea.com	Counsel for Floyd Manufacturing Co., Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203		615-321-0555	615-321-9555	amalone@colwinlaw.com	Counsel for Averitt Express, Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	734-971-9001	Elliott@cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	302-658-0380	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200	203-629-1977	mlee@contrariancapital.com jstanton@contrariancapital.com wraime@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	derrien@coolaw.com	Counsel for Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	Pretekin@coolaw.com	Counsel for Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	wachstein@coolaw.com	Counsel for Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Cornell University	Nancy H. Pagliaro	Office of University Counsel	300 CCC Building, Garden Avenue	Ithaca	NY	14853-2601		607-255-5124	607-254-3556	nhp4@cornell.edu	Paralegal/Counsel for Cornell University
Covington & Burling	Susan Power Johnston	1330 Avenue of the Americas		New York	NY	10019		212-841-1005	646-441-9005	sjohnston@cov.com	Special Counsel to the Debtor
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	dpm@curtinheefner.com	Counsel for SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	rsz@curtinheefner.com	Counsel for SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061		212-696-8898	917-368-8898	athau@cm-p.com	Counsel for Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061		212-696-6065	212-697-1559	dkarp@cm-p.com	Counsel for Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766		248-576-5741		krk4@daimlerchrysler.com	Counsel for DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	716-856-5510	wsavino@damonmorey.com	Counsel for Relco, Inc.; The Durham Companies, Inc.
Daniels & Kaplan, P.C.	Jay Selanders	2405 Grand Boulevard	Suite 900	Kansas City	MO	64108-2519		816-221-3086	816-221-3006	selanders@danielsandkaplan.com	Counsel for DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	248-350-7772	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
Deputy Attorney General	Amina Maddox	R.J. Hughes Justice Complex	P.O. Box 106	Trenton	NJ	08625		609-984-0183	609-292-6266	amina.maddox@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	212-682-4942	gdiConza@dlawpc.com	Counsel to Tyz-All Plastics, Inc.; Furukawa Electric North America APD
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	513-977-8141	john.persiani@dinslaw.com	Counsel for The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Elena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	410-580-3001	richard.kremen@dlapiper.com	Counsel for Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	andrew.kassner@dbb.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	david.aaronson@dbb.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	973-424-2001	jhlekin@duanemorris.com	Counsel for NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; Hosiden America Corporation and Samtech Corporation
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	302-425-0432	mbusenkel@eckertseamans.com	Counsel for Chicago Miniature Optoelectronic Technologies, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	212-715-8000	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Entergy Services, Inc.	Alan H. Katz	7411 Highway 51 North		Southaven	MS	38671				akatz@entergy.com	Company
Erman, Teicher, Miller, Zucker & Freedman, P.C.	David H. Freedman	400 Galleria Offcentre	Ste. 444	Southfield	MI	48034		248-827-4100	248-827-4106	dfreedman@ermanteicher.com	Counsel for Doshi Pretti International, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	516-227-6307	gettelman@e-hlaw.com	Counsel for Jon Ballin
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	ggreen@fagelhaber.com	Counsel for Aluminum International, Inc.
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	lnewman@fagelhaber.com	Counsel for Aluminum International, Inc.
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	866-890-3061	charles@filardi-law.com	Counsel for Federal Express Corporation
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	212-422-6836	tdonovan@finkgold.com	Counsel for Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	312-832-4700	jmurch@foley.com	Counsel for Kuss Corporation
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	212-682-4218	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	609-348-6834	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	608-848-6357	frrikkers@rikkerslaw.com	Counsel for Southwest Metal Finishing, Inc.
Gazes LLC	Ian J. Gazes	32 Avenue of the Americas		New York	NY	10013		212-765-9000	212-765-9675	ian@gazesllc.com	Counsel to Setech, Inc.
Gazes LLC	Eric Wainer	32 Avenue of the Americas	Suite 1800	New York	NY	10013		212-765-9000	212-765-9675	office@gazesllc.com	Counsel to Setech, Inc.
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131		305-349-2300	305-349-2310	crieders@gjb-law.com	Counsel for Ryder Integrated Logistics, Inc.
Gibbons, Dei Deo, Dolan, Griffinger & Vecchione	David N. Crapo	One Riverfront Plaza		Newark	NJ	07102-5497		973-596-4523	973-639-6244	dcrapo@gibbonslaw.com	Counsel for Epcos, Inc.
Goldberg, Stinnett, Meyers & Davis	Merle C. Meyers	44 Montgomery Street	Suite 2900	San Francisco	CA	94104		415-362-5045	415-362-2392	mmeyers@qsmldlaw.com	Counsel for Alps Automotive, Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	abrilliant@goodwinproctor.com	Counsel for UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	cdruehl@goodwinproctor.com	Counsel for UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540	bmehlsack@gklaw.com	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	617-574-4112	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100	gjarvis@ggelaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503	jeisenhofer@gelaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100	snirmul@gelaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	mrr@previant.com	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	tch@previant.com	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	513-651-3836	mdebblar@graydon.com	Counsel for Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	314-241-8624	ckm@greensfelder.com jpb@greensfelder.com	Counsel for ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	214-360-1940	herb.reiner@guarantygroup.com	Counsel for American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	212-765-0964	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdias@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc.
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	212-244-6219	hleinwand@aol.com	Counsel for Baker Hughes Incorporated; Baker Petrolite Corporation
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	212-545-3360	prubin@herrick.com	Counsel for Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	650-852-8617	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Glen Dumont	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4750	908-898-4137	glen.dumont@hp.com	Counsel for Hewlett-Packard Financial Services Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	740-940-7539	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	908-898-4133	sharon.petrosino@hp.com	Counsel for Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	315-425-8576	echarlton@hiscockbarclay.com	Counsel for GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	716-819-4645	jkreher@hodgsonruss.com	Counsel for Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	230 Park Avenue	17th Floor	New York	NY	10169		212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	amoog@hhlaw.com	Counsel for Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	ecdolan@hhlaw.com	Counsel for Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	212-918-3100	sagolden@hhlaw.com	Counsel for XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	303-866-0200	elizabeth flaagan@hro.com	Counsel for CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	313-465-7315	dbaty@honigman.com	Counsel for Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	313-465-7549	tsable@honigman.com	Counsel for Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	419-255-9121	jrhunter@hunterschank.com	Counsel for ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	419-255-9121	tomschank@hunterschank.com	Counsel for ZF Group North America Operations, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	mmassad@hunton.com	Counsel for RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	sholmes@hunton.com	Counsel for RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	716-855-0874	aee@hurwitzfine.com	Counsel for Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	317-236-2219	Ben.Caughey@icemiller.com	Counsel for Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	408-501-2488	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	765-456-3836	jefery.gillispie@infineon.com	Global Account Manager for Infineon Technologies North America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	rgriffin@iuoe.org	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	pbarr@jaffelaw.com	Counsel for Truttron Corporation
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	312-840-7381	rpeterson@jenner.com	Counsel for SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC and Tenneco Inc.
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	850-763-8425	gerdekomarek@bellsouth.net	Counsel for Peggy C. Brannon, Bay County Tax Collector
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	212-755-7306	sjfriedman@jonesday.com	Counsel for WL Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	312-577-4733	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	614-464-2634	kcookson@keglerbrown.com	Counsel for Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	206-623-3384	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel for Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	602-248-2822	ggotto@kellerrohrback.com	Counsel for Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	mbane@kelleydrye.com	Counsel for the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark R. Somerstein	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	msomerstein@kelleydrye.com	Counsel for the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	lmagarik@kjlabor.com	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
Kennedy, Jennick & Murray	Susan M. Jennick	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	sjennick@kjlabor.com	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	tkennedy@kjlabor.com	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
King & Spalding, LLP	George B. South, III	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222	gsouth@kslaw.com	Counsel for Martinrea International, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	212-536-3901	efox@kling.com	Counsel to Wilmington Trust Company, as Indenture trustee
Klett Rooney Lieber & Schorling	Eric L. Schnabel DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		(302) 552-4200		schnabel@klettrooney.com dbrown@klettrooney.com	Counsel for Entergy
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	330-497-4020	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	155 Federal Street	17th Floor	Boston	MA	02110-1727		617-542-3000	617-542-3001	ekutchin@kutchinrufo.com	Counsel for Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	155 Federal Street	17th Floor	Boston	MA	02110-1727		617-542-3000	617-542-3001	knorthup@kutchinrufo.com	Counsel for Parlex Corporation
Lambert, Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		smcook@lambertleser.com	Counsel for Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	erika.ruiz@lw.com	UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	henry.baer@lw.com	UCC Professional
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	john.weiss@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	212-751-4864	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	mitchell.seider@lw.com	UCC Professional
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	520-879-4705	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	602-734-3824	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	1630 McCarthy Blvd.		Milpitas	CA	95035-7417		408-432-1900	408-434-0507	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	512-443-5114	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	4692215002	dallas.bankruptcy@publicans.com	Counsel for Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	713-844-3503	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000		gschwed@loeb.com	Counsel for Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	212-407-4990	whawkins@loeb.com	Counsel for Industrial Ceramics Corporation
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603		312-443-1832	312-443-896-6432	tbrink@lordbissell.com	Counsel for Sedgwick Claims Management Services, Inc.
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603		312-443-0370	312-896-6394	tmcfadden@lordbissell.com	Counsel for Methode Electronics, Inc.
Lord, Bissel & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-947-8304	212-947-1202	kwash@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8340	212-947-1202	rcovino@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	212-262-7402	bnathan@lowenstein.com	Counsel for Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	ilevee@lowenstein.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	krosen@lowenstein.com	Counsel for Cerberus Capital Management, L.P.
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	metkin@lowenstein.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	scargill@lowenstein.com	Counsel for Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	vdagostino@lowenstein.com	Counsel for AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	419-867-8909	egc@lydenlaw.com	Counsel for Metro Fibres, Inc.
MacDonald, Illig, Jones & Britton LLP	Richard J. Parks	100 State Street	Suite 700	Erie	PA	16507-1459		814-870-7754	814-454-4647	rparks@mijb.com	Counsel for Ideal Tool Company, Inc.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	303-957-2098	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Jeffrey M. Levinson, Esq. Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	216-514-4936	jml@ml-legal.com lmc@ml-legal.com	Counsel for Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		vmastromar@aol.com	Counsel for H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	312-245-7467	gsantella@masudafunai.com	Counsel for NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; Hosiden America Corporation and Samtech Corporation
Mayer, Brown, Rowe & Maw LLP	Jeffrey G. Tougas	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	jgtougas@mayerbrownrowe.com	Counsel for Bank of America, N.A.
Mayer, Brown, Rowe & Maw LLP	Raniero D'Aversa, Jr.	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	rdaversa@mayerbrownrowe.com	Counsel for Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	212-609-6921	dadler@mcarter.com	Counsel to Ward Products, LLC
McCarthy Tetrault LLP	John J. Salmas Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	416-868-0673	jsalmas@mccarthy.ca lsalzman@mccarthy.ca	Counsel for Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	James M. Sullivan	50 Rockefeller Plaza		New York	NY	10020		212-547-5400	212-547-5444	jmsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	50 Rockefeller Plaza		New York	NY	10020		212-547-5400	212-547-5444	sselbst@mwe.com	Counsel for National Semiconductor Corporation
McDonald Hopkins Co., LPA	Jean R. Robertson, Esq.	600 Superior Avenue, East	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	jrobertson@mcdonaldhopkins.com	Counsel to Brush Engineered materials
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	973-622-5314	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	804-698-2186	egunn@mcguirewoods.com	Counsel for Siemens Logistics Assembly Systems, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolkko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	hkolko@msek.com	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		emeyers@mrirlaw.net	Counsel for Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		rosenbaum@mrirlaw.net	Counsel for Prince George County, Maryland
Miami-Dade County, FL	April Burch	140 West Flagler Street	Suite 1403	Miami	FL	33130		305-375-5314	305-375-1142	aburch@miamidade.gov	Paralegal Collection Specialist for Miami-Dade County

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	miag@michigan.gov	Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	khopkins@milesstockbridge.com	Counsel for Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	trenda@milesstockbridge.com	Counsel for Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller Johnson	Thomas P. Sarb Robert D. Wolford	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748 616-831-1726	616-988-1748 616-988-1726	sarbt@millerjohnson.com wolfordr@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	313-496-8453	fusco@millercanfield.com	Counsel for Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	313-496-7997	green@millercanfield.com	Counsel for Wells Operating Partnership, LP
Mintz, Levin, Cohn, Ferris Glovsky and Peppo, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	617-542-2241	piricotta@mintz.com	Counsel for Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Peppo, P.C.	Stephanie K. Hoos	The Chrysler Center	666 Third Avenue	New York	NY	10017		212-935-3000	212-983-3115	skhoos@mintz.com	Counsel of Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	630-512-8610	Jeff.Ott@molex.com	Counsel for Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	212-309-6001	agottfried@morganlewis.com	Counsel for ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	212-309-6001	mzelmanovitz@morganlewis.com	Counsel for Hitachi Chemical (Singapore) Pte. Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	213-612-2501	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000		lberkoff@moritthock.com	Counsel for Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	917-522-3157	mdallago@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	214-855-7584	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel for Texas Instruments Incorporated

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	616-977-0529	sandy@nlsq.com	Counsel for Lanfker Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	Knathan@nathanneuman.com	Counsel for 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Nathan, Neuman & Nathan, P.C.	Susanna C. Brennan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	sbrennan@nathanneuman.com	Counsel for 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	866-298-4481	lisa.moore2@nationalcity.com	Vice President and Senior Counsel for National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	803-256-7500	george.cauthen@nelsonmullins.com	Counsel for Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	bbeckworth@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	jangelovich@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	susanwhatley@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Noma Company and General Chemical Performance Products LLC	James Imbriaco	90 East Halsey Road		Parsippany	NJ	07054		973-884-6952	973-515-3244	jimbriaco@gentek-global.com	
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876		908-722-0700	908-722-0755	eabdelmasieh@nmmlaw.com	Counsel for Rotor Clip Company, Inc.
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	dgheiman@jonesday.com	Counsel for WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	478-746-4488	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	512-482-8341	jay.hurst@oag.state.tx.us	Counsel for The Texas Comptroller of Public Accounts
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	978-667-9969	michaelz@orbotech.com	Company
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601		312-849-2020	312-849-2021	mmoody@okmlaw.com	Counsel for Ameritech Credit Corporation d/b/a SBC Capital Services
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	212-506-5151	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Anthony Princi Esq Thomas L Kent Esq	666 Fifth Avenue		New York	NY	10103		212-506-5000	212-506-5151	aprinci@orrick.com tkent@orrick.com	Counsel to Ad Hoc Committee of Trade Claimants

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	415-773-5759	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	jguy@orrick.com	Counsel for Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Matthew W. Cheney	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	mcheney@orrick.com	Counsel for Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	rwyrton@orrick.com	Counsel for Westwood Associates, Inc.
Otterbourg, Steindler, Houston & Rosen, P.C.	Melissa A. Hager	230 Park Avenue		New York	NY	10169		212-661-9100	212-682-6104	mhager@oshr.com	Counsel for Sharp Electronics Corporation
Otterbourg, Steindler, Houston & Rosen, P.C.	Scott L. Hazan	230 Park Avenue		New York	NY	10169		212-661-9100	212-682-6104	shazan@oshr.com	Counsel for Sharp Electronics Corporation
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3157	212-373-2053	cweidler@paulweiss.com	Counsel for Ambrake Corporation; Akebono Corporation
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	ddavis@paulweiss.com	Counsel for Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	emccolm@paulweiss.com	Counsel for Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	212-373-2136	sshimshak@paulweiss.com	Counsel for Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	aaronsona@pepperlaw.com	Counsel for Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	caseyl@pepperlaw.com	Counsel for SKF USA, Inc.
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	302-421-8390	jaffeh@pepperlaw.com	Counsel for SKF USA, Inc.
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	lawallf@pepperlaw.com	Counsel for Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	jmanheimer@pierceatwood.com	Counsel for FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	kcunningham@pierceatwood.com	Counsel for FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	karen.dine@pillsburylaw.com	Counsel for Clarion Corporation of America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	margot.erlich@pillsburylaw.com	Counsel for MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	7th Floor	Costa Mesa	CA	92626-7122		714-436-6800	714-436-2800	mark.houle@pillsburylaw.com	Counsel for Clarion Corporation of America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	richard.epling@pillsburylaw.com	Counsel for MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	robin.spear@pillsburylaw.com	Counsel for MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pitney Hardin LLP	Ronald S. Beacher	7 Times Square		New York	NY	10036		212-297-5800	212-682-3485	rbeacher@pitneyhardin.com	Counsel for IBJTC Business Credit Corporation
Pitney Hardin LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	973-966-1015	rmeth@pitneyhardin.com	Counsel for Marshall E. Campbell Company
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	bsmoore@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	jh@previant.com mgr@previant.com	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Pryor & Mandelup, LLP	A. Scott Mandelup, Kenneth A. Reynolds	675 Old Country Road		Westbury	NY	11590		516-997-0999	516-333-7333	asm@pryormandelup.com kar@pryormandelup.com	Counsel for National Molding Corporation; Security Plastics Division/NMC LLC
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	856-840-2740	jkp@qad.com	Counsel to QAD, Inc.
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	866-741-2505	andrew.herenstein@quadranglegroup.com	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	866-552-2052	patrick.bartels@quadranglegroup.com	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	jharris@quarles.com	Counsel for Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	520-770-2203	knye@quarles.com	Counsel for Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	sgoldber@quarles.com	Counsel for Semiconductor Components Industries, Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	212-521-5450	elazarou@reedsmith.com	Counsel for General Electric Capital Corporation, Strategic Asset Finance.
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102		973-621-3200	973-621-3199	norton@reedsmith.com	Counsel for Jason Incorporated, Sackner Products Division
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333		330-670-3004	330-670-3020	ilapinsky@republicengineered.com	Counsel to Republic Engineered Products, Inc.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	206-389-1708	jshickich@riddellwilliams.com	Counsel for Microsoft Corporation; Microsoft Licensing, GP
Riemer & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	617-880-3456	msscott@riemeriaw.com	Counsel for ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	holly@regencap.com	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	amathews@robinsonlaw.com	Counsel for Blue Cross Blue Shield of South Carolina
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071		213-312-2000	213-312-2001	cnorgaard@ropers.com	Counsel for Brembo S.p.A.; Bibielle S.p.A.; AP Racing
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	gregory.kaden@ropesgray.com	Attorneys for D-J, Inc.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	212-841-5725	marc.hirschfield@ropesgray.com	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600		tslome@rsmllp.com	Counsel for JAE Electronics, Inc.
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	212-825-9414	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman, Arlene N. Gelman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	cschulman@sachnoff.com agelman@sachnoff.com	Counsel for Infineon Technologies North America Corporation
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		dweiner@schaferandweiner.com	Counsel for Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		hborin@schaferandweiner.com	Counsel for Dott Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		mnewman@schaferandweiner.com	Counsel for Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		rheilman@schaferandweiner.com	Counsel for Dott Industries, Inc.
Schiff Hardin LLP	Michael Yetnikoff	623 Fifth Avenue	28th Floor	New York	NY	10022		212-753-5000	212-753-5044	myetnikoff@schiffhardin.com	Counsel for Means Industries
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066		312-258-5500	312-258-5600	wkohn@schiffhardin.com	Counsel for Means Industries
Schiffman & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	610-667-7706		Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schiffman & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	myarnoff@sbclasslaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	212-593-5955	james.bentley@srz.com	Counsel for Panasonic Automotive Systems Company of America
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	michael.cook@srz.com	Counsel for Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Zabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	carol.weiner.levy@srz.com	Counsel for D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	404-892-7056	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk, Esq.	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801		212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	617-946-4801	whanlon@seyfarth.com	Counsel for le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Steven E. Boyce	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-2347		603-627-8278	603-641-2347	sboyce@sheehan.com	Counsel for Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	248-358-2740	lawtoll@comcast.net	Counsel for Milwaukee Investment Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	225-757-7674	rthibeaux@shergarner.com	Counsel for Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	504-299-2300	rthibeaux@shergarner.com	Counsel for Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5811	860-251-5218	bankruptcy@goodwin.com	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	asherman@sillscummis.com	Counsel for Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	jzackin@sillscummis.com	Counsel for Hewlett-Packard Financial Services Company
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	203-542-4100	cfortgang@silverpointcapital.com	Counsel for Silver Point Capital, L.P.
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	404-815-3509	bellis-monro@sglaw.com	Counsel for Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	302-652-8405	kmiller@skfdelaware.com	Counsel for Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	fyates@sonnenschein.com	Counsel for Molex, Inc. and INA USA, Inc.
Sonnenschein Nath & Rosenthal LLP	Jo Christine Reed	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	jreed@sonnenschein.com	Counsel for Molex, Inc. and INA USA, Inc.
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	rrichards@sonnenschein.com	Counsel for Molex, Inc. and INA USA, Inc.
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656		201-930-7483		lloyd.sarakin@am.sony.com	Counsel to Sony Electronics, Inc.
Sotiroff & Abramczyk, P.C.	Robert M. Goldi	30400 Telegraph Road	Suite 444	Bingham Farms	MI	48025		248-642-6000	248-642-9001	rgoldi@sofablaw.com	Counsel for Michigan Heritage Bank; MHB Leasing, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	emarcks@ssd.com	Counsel for Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Squire, Sanders & Dempsey L.L.P.	Penn Ayers Butler	600 Hansen Way		Palo Alto	CA	94304		650-856-6500	650-843-8777	pabutler@ssd.com	Counsel for Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	313-456-2201	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	502-245-0542	jmbaumann@steeltechnologies.com	Counsel for Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	rkidd@srcm-law.com	Counsel for Excel Global Logistics, Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	shapiro@steinbergshapiro.com	Counsel for Bing Metals Group, Inc.; Central Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truoad Services, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-3922100	609-392-7956	jposta@sternslaw.com	Counsel for Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	212-319-8505	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; V.J. Technologies, Inc. and V.J. Electronix, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	816-691-3495	mshaiken@stinsonmheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448	502-779-8274	wbeard@stites.com	Counsel to WAKO Electronics (USA), Inc. and Ambrake Corporation
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	jminias@stroock.com	Counsel for 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	khansen@stroock.com	Counsel for 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007		202-424-7500	202-424-7645	rsteinwurtzel@swidlaw.com	Attorneys for Sanders Lead Co., Inc.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838		ferrell@taftlaw.com	Counsel for Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	513-381-0205	miller@taftlaw.com	Counsel for Select Industries Corporation and Gobars Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	marvin.clements@state.tn.us	Tennessee Department of Revenue
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	212-912-7751	jforstot@tpw.com	Counsel for TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel for TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timpken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706		1-330-438-3000	1-330-471-4388	robert.morris@timken.com	Representative for Timken Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Thelen Reid & Priest LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	212-603-2001	dlowenthal@thelenreid.com	Counsel for American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Thelen Reid & Priest LLP	Daniel A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	212-603-2001	dlowenthal@thelenreid.com	Counsel for Oki Semiconductor Company
Thompson & Knight	Rhett G. Campbell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	713-654-1871	rhett.campbell@tklaw.com	Counsel for STMicroelectronics, Inc.
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 300	Dallas	TX	75201		214-969-1505	214-969-1609	john.brannon@tklaw.com	Counsel for Victory Packaging
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	210-344-6460	ephillips@thurman-phillips.com	Counsel for Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400		jlevi@toddlevi.com	Counsel to Bank of Lincolnwood
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119		212-594-5000	212-967-4258	bmcdonough@teamtogut.com	Conflicts counsel to Debtors
Traub, Bonaquist & Fox LLP	Maura I. Russell	655 Third Avenue	21st Floor	New York	NY	10017		212-476-4770	212-476-4787	DBR@tbfesq.com	Counsel for SPCP Group LLC
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	jwilson@tylercooper.com	Counsel for Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	hazamboni@underbergkessler.com	Counsel for McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Counsel for Union Pacific Railroad Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222		412-562-2549	412-562-2429	djury@steelworkers-usw.org	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 353	Grand Rapids	MI	49501-0352		616-336-6827	616-336-7000	msmcelwee@varnumlaw.com	Counsel for Furukawa Electric North America APD
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008		614-464-6422	614-719-8676	rsidman@vssp.com	
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	614-719-4663	ts Cobb@vssp.com	Counsel for America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	EAKleinhaus@wlrk.com	Counsel for Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel for Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	david.lemke@wallerlaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	robert.welhoelter@wallerlaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158		growsb@wnj.com	Counsel for Behr Industries Corp.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	gtoering@wnj.com	Counsel for Robert Bosch Corporation
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	248-603-9631	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	bankruptcy@warnerstevens.com	Counsel for Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekwall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	lekwall@wgllp.com	Counsel for Toshiba America Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	310-203-8110	aordubegian@weineisen.com	Counsel for Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	614-222-2193	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel for Schunk Graphite Technology
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701		512-370-2800	512-370-2850	bspears@winstead.com	Counsel for National Instruments Corporation
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	mfarquhar@winstead.com	Counsel for National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	mwinthrop@winthropicouchot.com	Counsel for Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	sokeefe@winthropicouchot.com	Counsel for Metal Surfaces, Inc.
WL Ross & Co., LLC	Oscar Iglesias	600 Lexington Avenue	19th Floor	New York	NY	10022		212-826-1100	212-317-4893	oiglesias@wltross.com	Counsel for WL Ross & Co., LLC
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	lpinto@wcsr.com	Counsel for Armacell

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	pjanovsky@zeklaw.com	Counsel for Toyota Tsusho America, Inc.
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel for Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Akebono Corporation (North America)	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331		248-489-7406	866-609-0888	aswiech@akebono-usa.com	Vice President of Administration for Akebono Corporation
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202					General Counsel for Jason Incorporated
King & Spalding, LLP	Alexandra B. Feldman	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222	afeldman@kslaw.com	Counsel for Martinrea International, Inc.
Kirkland & Ellis LLP	Geoffrey A. Richards	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	312-861-2200	grichards@kirkland.com	Counsel for Lunt Manufacturing Company
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	mmharner@jonesday.com	Counsel for WL Ross & Co., LLC
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734		989-385-3230	989-754-7690	They have no email address, have to be notified by mail	Corporate Secretary for Professional Technologies Services
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	408-998-4895	ddraper@terra-law.com	Counsel for Maxim Integrated Products, Inc.
White & Case LLP	John K. Cunningham	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		jcunningham@whitecase.com	Counsel for Appaloosa Management, LP
White & Case LLP	Margarita Mesones-Mori	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	mmesonesmori@whitecase.com	Counsel for Appaloosa Management, LP

EXHIBIT D

Presentment Date and Time: June 15 , 2006 at 4:00 p.m.
Objection Deadline: June 15, 2006 at 2:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05- 44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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NOTICE OF PRESENTMENT OF ORDER UNDER
11 U.S.C. §§ 327(a) AND 328 AND FED. R. BANKR. P. 2014 AUTHORIZING
EMPLOYMENT AND RETENTION OF PRICEWATERHOUSECOOPERS LLP
TO PROVIDE CERTAIN SARBANES-OXLEY COMPLIANCE,
TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX CONSULTING
SERVICES TO THE DEBTORS, NUNC PRO TUNC TO JANUARY 1, 2006

PLEASE TAKE NOTICE that on June 5, 2006, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases, filed the Application For An Order Under 11 U.S.C. §§ 327(a) And 328 And Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of PricewaterhouseCoopers LLP To Provide Certain Sarbanes-Oxley Compliance, Tax And Financial Planning, And Other General Tax Consulting Services To The Debtors, Nunc Pro Tunc To January 1, 2006 (the "Application," attached to this notice as Exhibit A).

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Application will be held on June 16, 2006, at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Application are timely filed, served, and received, the order filed with the Application and attached to this notice as Exhibit B will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on June 15, 2006 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Seventh Supple-

mental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on May 19, 2006, as amended (the "Seventh Supplemental Case Management Order") (Docket No. 3824), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Brian Resnick), (v) counsel for the Official Committee Of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) PricewaterhouseCoopers LLP, 225 South Sixth Street, Suite 1400, Minneapolis, Minnesota 55402 (Att'n: Andrea Clark Smith), (vii) counsel for the Official Committee Of Equity Security Holders, Fried Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Vivek Melwani), and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York

10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **2:00 p.m. (Prevailing Eastern Time) on June 15, 2006** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Seventh Supplemental Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Application are timely filed and served in accordance with the procedures set forth herein and in the Seventh Supplemental Case Management Order, the Bankruptcy Court may enter an order granting the Application **without further notice**.

Dated: New York, New York
June 5, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a) AND 328 AND FED. R.
BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND RETENTION OF
PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO THE DEBTORS NUNC PRO TUNC TO JANUARY 1, 2006

("PRICEWATERHOUSECOOPERS RETENTION APPLICATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this application (the "Application") for an order under 11 U.S.C. § 327(a) and 328 And Fed. R. Bankr. P. 2014 authorizing the employment and retention of PricewaterhouseCoopers LLP ("PwC") to provide certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services to the Debtors, nunc pro tunc to January 1, 2006. In support of this Application, the Debtors submit the Declaration of Brian D. Decker, sworn to June 5, 2006, (the "Decker Declaration"). In further support of this Application, the Debtors respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi and certain of its U.S. subsidiaries and affiliates filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtor's chapter 11 cases.

2. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity security holders. No trustee or examiner has been appointed in the Debtors' cases.

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are section 362 of the Bankruptcy Code and Rules 7016 and 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") had global 2005 net sales of approximately \$26.9 billion, and global assets as of August 31, 2005 of approximately \$17.1 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth

¹ The aggregated financial data used in this Application generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company

reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.² Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.8 billion on net sales of \$26.9 billion.

9. The Debtors believe that the Company's financial performance has deteriorated because of: (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major unions and GM had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of its transformation plan. The Company believes that this plan will enable it to return to stable, profitable business operations and allow the Debtors to emerge from these chapter 11 cases in the first half of 2007. To complete their restructuring process, the Debtors must focus on five key areas. First, Delphi must modify its labor agreements to create a competitive arena in

² Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint. Finally, the Debtors must devise a workable solution to their current pension situation.

12. In connection with the first two elements of the Company's transformation plan, Delphi continues to participate in discussions with its unions and GM. Throughout those discussions, Delphi has consistently communicated a clear message to both its hourly workforce and GM: Delphi is committed to finding a consensual resolution to its issues and intends to continue to discuss with its unions and GM ways to become competitive in the Debtors' U.S. operations. To that end, Delphi, GM and the UAW recently received this Court's approval of a tripartite agreement providing for a special hourly attrition program for Delphi's UAW-represented employees (the "Hourly Attrition Program"). This special hourly attrition program could provide as many as 18,000 of Delphi's 23,000 existing UAW-represented long-term hourly employees with "soft landings" through retirement attrition programs and GM flowbacks. Delphi also hopes to reach agreement on similar hourly attrition programs with its other unions, which could provide as many as 4,500 additional hourly employees with retirement programs or incentives.

13. These hourly attrition programs constitute an important first step in implementing the Debtors' transformation plan, but will not resolve all of the issues related to Delphi's uncompetitive labor agreements. Moreover, Delphi has not yet reached

comprehensive agreements with its unions and GM. Therefore, on March 31, 2006, Delphi moved under sections 1113 and 1114 of the Bankruptcy Code for authority to reject its U.S. labor agreements and to modify retiree benefits.³ Contemporaneously therewith, the Debtors also moved to reject unprofitable supply contracts with GM.⁴ Among the reasons for the GM contract rejection motion was the Debtors' belief that GM must cover a greater portion of the costs of manufacturing products for GM at plants that bear the burden of the Debtors' legacy costs. This initial motion covers approximately half of the Debtors' North American annual purchase volume revenue from GM but only 10% of the Debtors' total contracts with GM. Although the filing of these motions was a necessary procedural step, the Debtors remain focused on reaching a consensual resolution with all of Delphi's unions and GM.

14. To implement the third element of the Debtors' transformation plan, the Company announced plans to focus its product portfolio on those core technologies for which the Company has significant competitive and technological advantages and expects the greatest opportunities for increased growth. To that end, the Company will concentrate the organization around the following core strategic product lines: (a) Controls & Security (Body Security, Mechatronics, Power Products, and Displays), (b) Electrical/Electronic Architecture (Electrical/Electronic Distribution Systems, Connection Systems, and Electrical Centers), (c) Entertainment & Communications (Audio, Navigation, and Telematics), (d) Powertrain (Diesel

³ Motion For Order Under 11 U.S.C. § 1113(c) Authorizing Rejection Of Collective Bargaining Agreements And Under 11 U.S.C. § 1114(g) Authorizing Modification of Retiree Welfare Benefits (Docket No. 3035).

⁴ Motion For Order Under 11 U.S.C. § 365 And Fed. R. Bankr. P. 6006 Authorizing Rejection Of Certain Executory Contracts With General Motors Corporation (Docket No. 3033).

and Gas Engine Management Systems), (e) Safety (Occupant Protection and Safety Electronics), and (f) Thermal (Climate Control & Powertrain Cooling).⁵

15. In contrast, the Company similarly identified certain non-core product lines that do not fit into its future strategic framework, including Brake & Chassis Systems, Catalysts, Cockpits and Instrument Panels, Door Modules and Latches, Ride Dynamics, Steering, and Wheel Bearings. The Company will seek to sell or wind down these non-core product lines (which will include approximately one-third of its global manufacturing sites) and will consult with its customers, unions, and other stakeholders to carefully manage the transition of such affected product lines. The Company intends to sell or wind down the non-core product lines and manufacturing sites by January 1, 2008.

16. As part of its organizational restructuring, the fourth element of the Debtors' transformation plan, the Company expects to reduce its global salaried workforce by as many as 8,500 employees as a result of portfolio and product rationalizations and initiatives adopted following an analysis of the Company's selling, general, and administration ("SG&A") cost saving opportunities. The Company believes that once its SG&A plan is fully implemented, the Company should realize savings of approximately \$450 million per year in addition to savings realized from competitive measures planned for its core businesses and the disposition of non-core assets.

17. As noted above, the final key tenet of the transformation plan is to devise a workable solution to the Debtors' current pension situation. The Debtors' goal is to retain the benefits accrued under the existing defined benefit U.S. pension plans for both the Debtors' hourly and salaried workforce. To do so, however, it will be necessary to freeze the current

⁵ The Company does not expect the portfolio changes to have a significant impact on its independent aftermarket or consumer electronics businesses. Similarly, the Company does not expect an impact on medical, commercial vehicles, or other adjacent-market businesses and product lines.

hourly U.S. pension plan as of October 1, 2006 and to freeze the current salaried U.S. pension plan as of January 1, 2007. Despite the freeze, because of the size of the funding deficit, it will also be necessary for the Debtors to obtain relief from the Pension Benefit Guaranty Corporation, the Internal Revenue Service, the Department of Labor, and potentially Congress, to amortize funding contributions over a long-term period. The Company intends to replace the hourly plan (for certain employees) and the salaried plan with defined contribution plans.

18. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

Relief Requested

19. By this Application, the Debtors seek to employ and retain PwC to provide certain compliance, tax and financial planning, and other general tax consulting services nunc pro tunc to January 1, 2006, as further described below. Accordingly, the Debtors respectfully request the entry of an order under sections 327(a) and 328 of the Bankruptcy Code authorizing the employment and retention of PwC to provide assistance to the Company in complying with the provisions of the Sarbanes-Oxley Act of 2002 including, but not limited to Section 404 of the Sarbanes-Oxley Act, as well as to provide certain compliance, tax and financial planning, and other general tax consulting services on the terms and conditions of that certain Master Professional Services Agreement dated as of March 17, 2006 (the "Master Agreement"), and applicable statements of work (individually each as defined below, and collectively, the "Statements Of Work"), between PwC and the Debtors. A

copy of the Master Agreement is attached as Exhibit 1 to the Decker Declaration. A copy of the Statement Of Work For Sarbanes-Oxley 404 Services (the "Sarbanes-Oxley Statement Of Work") is attached as Exhibit 2 to the Decker Declaration. A copy of the Statement Of Work For Executive Personal Financial Planning Services (the "Financial Planning Statement Of Work") is attached as Exhibit 3 to the Decker Declaration. A copy of the Statement Of Work For Tax Compliance - Foreign Affiliate Reporting (the "Tax Compliance Statement Of Work") is attached as Exhibit 4 to the Decker Declaration. A copy of the Statement Of Work For PwC WNTS Advocacy Services (the "WNTS Advocacy Statement Of Work") is attached as Exhibit 5 to the Decker Declaration. A copy of the Statement Of Work For Miscellaneous General Consulting Not Exceeding \$20,000 (the "Consulting Statement Of Work") is attached as Exhibit 6 to the Decker Declaration.

Basis For Relief

20. The Debtors wish to employ PwC to provide assistance and support in connection with the Debtors' compliance with Section 404 of the Sarbanes-Oxley Act, certain financial planning services as well as consulting and advocacy services with respect to tax policy, legislative and IRS administrative matters, foreign affiliates tax reporting, and other general tax consulting services.

21. To help ensure compliance with Section 404 of the Sarbanes-Oxley Act, the Debtors require the services of various professionals. In this vein, the Debtors engaged PwC to provide management certification testing and remediation plans necessary for the Debtors to meet the requirements of Section 404 of the Sarbanes-Oxley Act. The Debtors selected PwC to provide such services because of PwC's national reputation and expertise in these areas.

22. The Debtors' retention of PwC is evidenced by the Master Agreement as supplemented by the Statements of Work. In accordance with the terms of the Master Agreement, the respective scopes of the services that PwC conducts are defined in statements of work which are periodic attachments to the Master Agreement. As more fully described in the applicable Statements of Work, PwC will provide service such as Sarbanes-Oxley compliance assistance, personal financial planning services, tax compliance assistance in connection with the foreign affiliate tax reporting requirements, analysis and computations of U.S. earnings and profits and related creditable income tax pools, consulting and advocacy services with respect to tax policy, legislative, and IRS administrative matters, and other miscellaneous general tax consulting services.

23. The Debtors had retained PwC as an ordinary course professional under the Order Under 11 U.S.C §§ 327, 330, And 331 Authorizing Retention Of Professionals Utilized By Debtors In Ordinary Course Of Business ("Ordinary Course Professionals Order") (Docket No. 883). As a professional retained under the Ordinary Course Professionals Order, PwC has provided tax planning and personal financial planning services such as assistance with income tax projections, modeling the tax impact of company benefits, and cash flow and debt management analysis. During 2006, the Debtors and PwC discussed expanding the scope of the professional services to include Sarbanes-Oxley compliance and tax advisory consulting services. The Debtors are concerned that PwC will exceed the fee cap established in the Ordinary Course Professionals Order. Therefore, the Debtors request that PwC be formally retained to provide Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services in these chapter 11 cases.

24. The Debtors believe that they will continue to require the services provided by PwC. Accordingly, the Debtors are hereby seeking authority to retain PwC to

complete the projects described in the Statements Of Work and to execute additional Statements Of Work as necessary without seeking further Court approval.

Qualifications Of PwC

25. PwC is a firm of independent public accountants as defined under the code of professional conduct of the American Institute of Certified Public Accountants. PwC is a global market leader for accounting, tax and advisory services that has operated for more than 150 years. PwC assists businesses, individuals, and organizations with accounting, tax, strategy, planning, and compliance, while also delivering a wide range of business advisory services. PwC is one of the four largest accounting and auditing, tax, and consulting firms in the United States, with 23,000 dedicated professionals in the United States, and with an international practice with 130,000 professionals in more than 148 countries. PwC has significant experience providing a wide range of accounting and tax services for troubled and restructuring companies.

26. The Debtors submit that PwC is well-positioned to provide such services. As a result of its previous engagement by the Debtors, PwC has worked closely with the Debtors and has become familiar with the Debtors' businesses. Accordingly, PwC has the necessary background and capability to deal effectively with potential issues that may arise in the future course of its work with the Debtors in these chapter 11 cases. Moreover, given its expertise and the institutional knowledge it has acquired regarding the Debtors' businesses, PwC is uniquely qualified to provide the services needed by the Debtors. Accordingly, the Debtors' retention of PwC on the terms set forth herein and in the Master Agreement as supplemented by the Statements of Work is in the best interests of the Debtors, their estates, creditors, and other parties-in-interest.

27. The Debtors believe that the employment of PwC to provide services pertaining to consulting, management certification testing, and remediation planning under section 404 of the Sarbanes-Oxley Act, personal financial planning, tax compliance, advocacy, and other miscellaneous general tax consulting services will enhance and will not duplicate the employment of KPMG LLP, the Debtors' tax and transaction services advisors, Ernst & Young, the Debtors' independent auditors, accountants, and tax advisors or any of the other professionals retained by the Debtors to perform specific tasks that are unrelated to the work to be performed by PwC. The Debtors and PwC understand that PwC will work closely with other professionals retained by the Debtors to avoid any such duplication.

Services To Be Rendered

28. As set forth in the Mater Agreement and the Statements of Work, the Debtors have engaged PwC to provide the following professional services to the Debtors:

- (a) Pursuant to the Sarbanes-Oxley Statement Of Work, PwC will provide project assistance under the direction of company accounting executives, related to the Debtors' overall management certification testing and remediation plans under section 404 of the Sarbanes-Oxley Act of 2002;
- (b) Pursuant to the Financial Planning Statement Of Work, PwC will provide (i) tax planning services to Debtors' senior executives, such as assistance with income tax projections, modeling tax impact of provided benefits, modeling tax impact of life events, withholding tax analysis, and estimated tax payment sufficiency analysis and (ii) personal financial planning services to Debtors' senior executives, such as cash flow and debt management, stock option analysis, education funding planning, retirement funding planning, retirement distributions, investment strategies, estate tax minimization, and wealth distribution;
- (c) Pursuant to the Tax Compliance Statement Of Work, PwC will provide tax compliance assistance in connection with the foreign affiliate tax reporting requirements included in the 2005 Delphi consolidated U.S. tax return, including, but not limited to, analysis and computations of U.S. earnings and profits and related creditable income tax pools, analysis of potential subpart F inclusions, analysis of the U.S. tax implications of dividend distributions and related section 902 credits,

and computation of intercompany transaction flow information for use in transfer pricing analysis;

- (d) Pursuant to the WNTS Advocacy Statement Of Work, PwC will provide consulting and advocacy services with respect to tax policy, legislative, and Internal Revenue Service administrative matters, including, but not limited to, analysis of emerging tax issues and discussions and analysis of forums of tax executives focused on international tax policy issues; and
- (e) Pursuant to the Consulting Statement Of Work, PwC will provide miscellaneous general tax consulting services for projects not exceeding \$20,000 per project, including consulting with PwC's U.S. and foreign offices and providing subscription and data services for accounting and other miscellaneous needs.

29. In addition, the Debtors and PwC are in the process of negotiating a statement of work for the provision of bankruptcy tax advisory services. Under this statement of work, PwC will assist the Debtors with tax advisory and consulting services relating to the impact of the bankruptcy filing, including calculating net operating loss carry forwards, the tax consequences of any proposed plans of reorganization, and assistance in the preparation of any federal, state, local, and foreign ruling requests regarding the future tax consequences of alternative reorganization structures.

30. Subject to this Court's approval of the Application, PwC is willing to perform the services described in the Master Service Agreement and the Statements of Work on the terms set forth therein.

Disinterestedness Of Professionals

31. To the best of the Debtors' knowledge, except as set forth in the Decker Declaration, (a) PwC neither holds nor represents any interest adverse to the Debtors' estates, (b) PwC has had no affiliation with the Debtors, their creditors, any party-in-interest, or their respective attorneys and accountants, the United States Trustee, any person employed in the office of the United States Trustee, or the Bankruptcy Judge presiding over these cases, and (c)

PwC is a "disinterested person" within the meaning of Sections 101(14) and 327(a) of the Bankruptcy Code. The Decker Declaration, executed on behalf of PwC in accordance with section 327(a) of the Bankruptcy Code and Bankruptcy Rule 2014, is filed contemporaneously herewith and incorporated herein by reference. The Debtors' knowledge, information, and belief regarding the matters set forth in this Application are based on, and made in reliance upon, the Decker Declaration.

32. In addition to services provided to the Debtors, PwC provides continued assistance to the law firm of Wilmer Cutler Pickering Hale and Dorr LLP ("Wilmer Hale"), the special regulatory counsel to the Audit Committee of the Debtors' Board of Directors (the "Audit Committee"), in its representation of the Audit Committee in an SEC investigation into certain accounting transactions and contracts entered into by the Debtors. PwC will continue to be compensated for its assistance to Wilmer Hale in accordance with the fee statements and fee applications submitted by Wilmer Hale in these chapter 11 cases.

33. The Debtors submit that the appointment of PwC on the terms and conditions set forth herein is in the best interest of the Debtors, their creditors, and all parties-in-interest.

Professional Compensation

34. Consistent with the Master Agreement, the applicable Statements of Work, and as described in the Decker Declaration, the Debtors have agreed to pay PwC reasonable sums in accordance with the normal rates charged by PwC for the services provided and to compensate PwC for reasonable and necessary out of pocket expenses incurred, which expenses may include travel, report preparation, delivery services, and other necessary costs in providing services to the Debtors in accordance with PwC's customary reimbursement policies.

PwC's hourly rates for professional services are based upon the individual resources provided from PwC's various lines of business and are currently as follows:⁶

Partners	\$390 to \$975
Directors/Senior Managers	\$250 to \$690
Managers	\$165 to \$460
Senior Associates/Associates	\$120 to \$320
Paraprofessionals/Office Staff	\$ 75 to \$180

These rates are PwC's normal and customary rates for the type of services to be provided. The Debtors are advised that these rates are subject to change but that any changes will remain in line with market rates for comparable services.

35. During the one-year period preceding the Petition Date, the Debtors paid PwC approximately \$431,467 in respect of the types of services to be rendered pursuant to the Master Agreement and the expenses incurred in relation thereto.

36. In summary, if this Application is approved, as compensation for the services rendered under the existing Statements Of Work, PwC will be entitled to receive the following fees:

- (a) For work performed under the Sarbanes-Oxley Statement Of Work, PwC will receive compensation based on the number of hours of professional time provided at an hourly rate as follows: Partner \$250 to \$400 per hour, Senior Manager \$180 to 300 per hour, Manager \$120 to \$200 per hour, Senior Associate \$60 - \$160 per hour, and Associate \$50 to \$130 per hour;
- (b) For work performed under the Financial Planning Statement Of Work, PwC will receive compensation in accordance with the terms of the Master Agreement, total charges of \$6,000 per participant per annum except that the fee for the initial year of services will be approximately \$11,000 per participant. The fee for certain specified individuals on the Debtor's strategy board will be \$2,000 higher;

⁶ These rates are the current U.S. hourly rates by personnel level. The hourly rates for the various PwC's foreign offices are not included in the ranges above, which may be significantly lower or higher for any personnel level. For the Sarbanes-Oxley Statement of Work, the foreign office billing rates, specific for the project, have been disclosed to the Debtors.

- (c) For work performed under the Tax Compliance Statement Of Work, PwC will receive compensation based on the number of hours of professional time provided at a discounted hourly rate as follows: Senior Associate - \$155.00 per hour, Associate, Transfer Pricing - \$125.00 per hour, Associate - \$110.00 per hour;
- (d) For work performed under the WNTS Advocacy Statement Of Work, PwC will receive \$60,000 per year, invoiced at \$5,000 per month; and
- (e) For work performed under the Consulting Statement Of Work, the Debtors will pay PwC their regular hourly rates.

37. The Debtors and PwC acknowledge and agree that (a) the hours worked, (b) the results achieved, and (c) the ultimate benefit to the Debtors of the work performed, in each case, in connection with this engagement, may be variable, and the Debtors and PwC have taken such factors into account in setting the fees under the Master Agreement and the Statements of Work; provided, however, that with respect to the hours worked, PwC will devote whatever resources are required to fulfill the purposes of this engagement on a timely basis.

38. In the event that this Court approves the retention of PwC by the Debtors, (a) PwC's fees and expenses will be subject to (i) the jurisdiction and approval of this Court under section 328(a) of the Bankruptcy Code and any order entered by this Court with regard to PwC's retention, (ii) any applicable fee and expense guideline orders, and (iii) any requirements governing interim and final fee applications, and (b) the Debtors will pay all fees and expenses of PwC under the Master Agreement and the Statements Of Work as promptly as practicable in accordance with the terms thereof and the orders of this Court governing interim and final fee applications, and after obtaining all necessary further approvals from this Court, if any.

39. PwC will also seek reimbursement for necessary expenses incurred, in accordance with Appendix A of the Master Agreement and guidelines established by the

Unites States Trustee, which will include travel, photocopying, delivery service, postage, vendor charges, and other out-of-pocket expenses incurred in providing professional services.

Dispute Resolution Procedures

40. As set forth in Exhibit 7 to the Decker Declaration, the Debtors and PwC have agreed, subject to this Court's approval of the Application, that (a) any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Application or the services provided by PwC to the Debtors as outlined in the Application, including any matter involving a successor in interest or agent of any of the Debtors or of PwC, shall be brought in this Court or the District Court for the Southern District of New York if such District Court withdraws the reference, (b) PwC and the Debtors and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have or retain jurisdiction over such claims or controversies) for the resolution of such claims, causes of actions or lawsuits, (c) PwC and the Debtors, and any and all successors and assigns thereof, waive trial by jury, such waiver being informed and freely made, (d) if this Court, or the District Court for the Southern District of New York if such District Court withdraws the reference, does not have or retain jurisdiction over the foregoing claims and controversies, PwC and the Debtors, and any and all successors and assigns thereof, will submit first to non-binding mediation and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in Exhibit 7 to the Decker Declaration, and (e) judgment on any arbitration award may be entered in any court having proper jurisdiction.

41. PwC has agreed, as set forth in the Decker Declaration, not to raise or assert any defense based upon jurisdiction, venue, abstention, or otherwise to the jurisdiction and venue of this Court or the District Court for the Southern District of New York if such

District Court withdraws the reference to hear or determine any controversy or claims with respect to, in connection with, arising out of, or in any way related to, this Application or the services provided hereunder.

42. For the foregoing reasons, the Debtors submit that the relief requested herein is in the best interests of the Debtors and their estates and creditors and should be approved.

Notice

43. Notice of this Motion has been provided in accordance with the Seventh Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on April 20, 2006 (Docket No. 3293). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

44. Because the legal points and authorities upon which this Application relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Rule 9013-1(b) of the Local

Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE, the Debtors respectfully request that this Court enter an order (a) authorizing the Debtors to employ and retain PwC to provide certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services to the Debtors, nunc pro tunc to January 1, 2006 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
June 5, 2006

DELPHI CORPORATION, on behalf of itself and certain of its subsidiaries and affiliates, as Debtors and Debtors-in-possession

By: /s/ John D. Sheehan
Name: John D. Sheehan
Title: Vice President, Chief Restructuring Officer, and Controller

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER UNDER 11 U.S.C. §§ 327(a) AND 328 FED.
R. BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND RETENTION OF
PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DEBTORS NUNC PRO TUNC TO JANUARY 1, 2006

("PRICEWATERHOUSECOOPERS RETENTION ORDER")

Upon the application, dated June 5, 2006 (the "Application"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order"), under 11 U.S.C. §§ 327(a) and 328 authorizing the employment and retention of PricewaterhouseCoopers LLP ("PwC") to provide certain compliance, tax and financial planning, and other general tax consulting services to the Debtors as of January 1, 2006; and upon the Declaration of Brian D. Decker, executed on June 5, 2006, in support of the Application; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and this Court being satisfied that PwC is disinterested and represents no interest adverse to the Debtors or their estates as to the matters upon which PwC is to be engaged; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED.
2. The Debtors' employment of PwC to provide certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services, pursuant to the Application and that certain Master Professional Service Agreement, dated as of March 17, 2006 and the applicable Statements of Work, is approved under 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014, with approval of such employment being effective on January 1, 2006.
3. PwC shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the United States Bankruptcy Code and all applicable Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the guidelines established by the Office of the United States Trustee, and further orders of this Court. Without limiting the foregoing, PwC shall make reasonable efforts to ensure that the Debtors' estates are not charged for any duplication of work with the other professionals retained in these cases.
4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.
5. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York

June ____, 2006

UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)
	:	

----- X

DECLARATION OF BRIAN D. DECKER IN
SUPPORT OF APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a),
328(a), AND 1107(b) AUTHORIZING EMPLOYMENT AND RETENTION OF
PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DEBTORS NUNC PRO TUNC TO JANUARY 1, 2006

Brian D. Decker, states the follows:

1. I am a Certified Public Accountant and a partner of PricewaterhouseCoopers LLP ("PricewaterhouseCoopers"), a professional services firm. I submit this declaration on behalf of PricewaterhouseCoopers in support of the application (the "Application") of Delphi Corporation, and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for entry of an order, pursuant to sections 327(a), 328(a) and 1107(b) of the United States Bankruptcy Code, 11 U.S.C. 101-1330, as amended (the "Bankruptcy Code"), authorizing the retention and employment of PricewaterhouseCoopers LLP to provide Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services to the Debtors, nunc pro tunc to January 1, 2006¹, pursuant to the terms and conditions set forth in the Master Professional Services Master Agreement, dated March 17, 2006, attached as Exhibit 1 hereto and the applicable

¹ PricewaterhouseCoopers was employed and paid as an Ordinary Course Professional during calendar year 2005. Beginning in February, 2006, it became clear to PricewaterhouseCoopers and the Debtors that our cumulative fees would exceed the applicable limits set forth as an Ordinary Course Professional.

Statement of Works, attached as Exhibits 2, 3, 4, 5 and 6 hereto, for Sarbanes-Oxley 404 services executed May 11, 2006 (the "Sarbanes-Oxley Statement of Work"), tax planning and personal financial planning services executed April 25, 2006 (the "Financial Planning Statement of Work", for tax compliance assistance associated with foreign affiliate requirements executed April 25, 2006 (the "Tax Compliance Statement of Work"), consulting and advocacy relative to tax and IRS matters executed April 25, 2006 (the "WNTS Advocacy Statement of Work"), and for miscellaneous general tax consulting executed April 25, 2006 (the "Consulting Statement of Work", and, together with the Master Professional Services Master Agreement (the "Master Agreement"). Except as otherwise noted ², I have personal knowledge of the matters set forth herein, and, if called as a witness, would testify competently thereto.

QUALIFICATIONS OF PROFESSIONALS

2. PricewaterhouseCoopers is a firm of independent public accountants as defined under the code of professional conduct of the American Institute of Certified Public Accountants. PricewaterhouseCoopers is a global market leader for accounting, tax and advisory services that has operated for over 150 years. PricewaterhouseCoopers assists businesses, individuals and organizations with accounting, tax strategy, planning, and compliance, while also delivering a wide range of business advisory services. PricewaterhouseCoopers is one of the four largest accounting and auditing, tax and consulting firms in the United States, with 23,000 dedicated professionals in the United States, and with an international practice with 130,000 professionals in over 148 countries, and has significant experience proving a wide range of accounting and tax services for troubled and restructuring companies.

² Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at PricewaterhouseCoopers and are based on information provided by them.

3. The Debtors have selected PricewaterhouseCoopers as one of their Sarbanes-Oxley compliance, tax and financial advisors because of the wealth of experience in providing accounting, tax and advisory services in restructurings and reorganizations and enjoys an excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

4. On the Petition Date, PricewaterhouseCoopers was requested by the Debtors to continue providing tax planning and personal financial planning services such as assistance with income tax projections, modeling the tax impact of company benefits, and cash flow and debt management analysis. On November 4, 2006, this Court approved PricewaterhouseCoopers' retention as an ordinary course professional. On December 7, 2005, PricewaterhouseCoopers filed its Declaration of Ordinary Course Professional.

5. During 2006, PricewaterhouseCoopers and the Debtors continued to discuss the expansion of various requested services, including Sarbanes-Oxley compliance and tax advisory services, as described within this Declaration and the associated Application. By virtue of these additional engagements, PricewaterhouseCoopers anticipates exceeding the aggregate limits established for an Ordinary Course Professional.

6. PricewaterhouseCoopers is familiar with the books, records, financial information and other data maintained by the Debtors as relevant to the services hereunder and is qualified to continue to provide litigation, tax and financial advisory services to the Debtors. As such, expanding the services provided by PricewaterhouseCoopers is an efficient and cost effective manner in which the Debtors may obtain the requisite services. PricewaterhouseCoopers and the Debtors continue to believe that PricewaterhouseCoopers is an appropriate professional to advise the Debtors during the course of these chapter 11 cases.

SERVICES TO BE RENDERED

7. PricewaterhouseCoopers has been providing tax advising services to the Debtors as an Ordinary Course Professional since the Petition Date. The Debtors and PricewaterhouseCoopers respectfully request an expansion of services to include certain Sarbanes-Oxley compliance, tax and financial planning and other general tax consulting services pursuant to the Master Agreement and its applicable statement of works.

- (a) Pursuant to the Sarbanes-Oxley Statement Of Work, PwC will provide project assistance under the direction of company accounting executives, related to the Debtors' overall management certification testing and remediation plans under section 404 of the Sarbanes-Oxley Act of 2002;
- (b) Pursuant to the Financial Planning Statement Of Work, PwC will provide (i) tax planning services to Debtors' senior executives, such as assistance with income tax projections, modeling tax impact of provided benefits, modeling tax impact of life events, withholding tax analysis, and estimated tax payment sufficiency analysis and (ii) personal financial planning services to Debtors' senior executives, such as cash flow and debt management, stock option analysis, education funding planning, retirement funding planning, retirement distributions, investment strategies, estate tax minimization, and wealth distribution;
- (c) Pursuant to the Tax Compliance Statement Of Work, PwC will provide tax compliance assistance in connection with the foreign affiliate tax reporting requirements included in the 2005 Delphi consolidated U.S. tax return, including, but not limited to, analysis and computations of U.S. earnings and profits and related creditable income tax pools, analysis of potential subpart F inclusions, analysis of the U.S. tax implications of dividend distributions and related section 902 credits, and computation of intercompany transaction flow information for use in transfer pricing analysis;
- (d) Pursuant to the WNTS Advocacy Statement Of Work, PwC will provide consulting and advocacy services with respect to tax policy, legislative, and Internal Revenue Service administrative matters, including, but not limited to, analysis of emerging tax issues and discussions and analysis of forums of tax executives focused on international tax policy issues; and
- (e) Pursuant to the Consulting Statement Of Work, PwC will provide miscellaneous general tax consulting services for projects not exceeding \$20,000 per project, including consulting with PwC's U.S. and foreign offices and providing subscription and data services for accounting and other miscellaneous needs.

8. In addition, the Debtors and PwC are in the process of negotiating a statement of work for the provision of bankruptcy tax advisory services. Under this statement of work,

PwC will assist the Debtors with tax advisory and consulting services relating to the impact of the bankruptcy filing, including calculating net operating loss carry forwards, the tax consequences of any proposed plans of reorganization, and assistance in the preparation of any federal, state, local, and foreign ruling requests regarding the future tax consequences of alternative reorganization structures.

9. PricewaterhouseCoopers, at the request of the Debtors, also may render additional related professional support deemed appropriate and necessary to the benefits of the Debtors' estates. The services to be provided by PricewaterhouseCoopers to the Debtors will not be unnecessarily duplicative of those provided by any of the Debtors' other professionals, and PricewaterhouseCoopers will coordinate any services performed at the Debtors' request with such professionals, including financial advisors, accountants and counsel, as appropriate, to avoid duplication of effort.

10. The PricewaterhouseCoopers professionals providing the Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services and will consult with internal PricewaterhouseCoopers bankruptcy advisors to ensure compliance with the requirements of the Bankruptcy Code, as well as to decrease the overall fees associated with the administrative aspects of PricewaterhouseCoopers postpetition engagements. The services provided by these PricewaterhouseCoopers bankruptcy advisors include: assistance with the bankruptcy retention Master Agreements; required disinterestedness disclosures; and compensation requirements including compliance with the Bankruptcy Rules, the Local Rules, orders of this Court and guidelines established by the United States Trustee. Due to the specialized nature of the services, and consistency between bankruptcy venues, specific billing rates have been established for these bankruptcy advisors.³

³ The rate per hour for the PricewaterhouseCoopers bankruptcy advisors by level of experience will be as follows: Partner: \$570; Director/Senior Manager: \$500; Manager: \$360; Senior Associate: \$260; Associate: \$205 and Paraprofessional: \$135. These rates are subject to periodic adjustments.

11. Subject to this Court's approval of the Application, PricewaterhouseCoopers is willing to perform the services described in the Master Agreement and the Statement of Works on the terms set forth therein.

OTHER TERMS AND CONDITIONS ASSOCIATED WITH THE MASTER
AGREEMENT

Dispute Resolution Procedures

12. The Debtors and PricewaterhouseCoopers have agreed, subject to the Court's approval of this Application, that (a) any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Application or the services provided by PricewaterhouseCoopers to the Debtors as outlined in this Application, including any matter involving a successor in interest or agent of any of the Debtors or of PricewaterhouseCoopers, shall be brought in the Bankruptcy Court or the District Court for the Southern District of New York if such District Court withdraws the reference, (b) PricewaterhouseCoopers and the Debtors and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have or retain jurisdiction over such claims or controversies) for the resolution of such claims, causes of actions or lawsuits, (c) PricewaterhouseCoopers and the Debtors, and any and all successors and assigns thereof, waive trial by jury, such waiver being informed and freely made, (d) if the Bankruptcy Court, or the District Court for the Southern District Of New York withdraws the reference, does not have or retain jurisdiction over the foregoing claims and controversies, PricewaterhouseCoopers and the Debtors, and any and all successors and assigns thereof, will submit first to non-binding mediation and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in Exhibit 7 to this Declaration, and (e) judgment on any arbitration award may be entered in any court having

proper jurisdiction. By this Application, the Debtors seek approval of this Master Agreement by the Court.

13. Further, PricewaterhouseCoopers has agreed not to raise or assert any defense based upon jurisdiction, venue, abstention, or otherwise to the jurisdiction and venue of the Bankruptcy Court or the District Court for the Southern District of New York, if such District Court withdraws the reference) to hear or determine any controversy or claims with respect to, in connection with, arising out of, or in any way related to, this Application or the services provided hereunder.

DISINTERESTEDNESS OF PROFESSIONALS

14. Skadden, Arps has provided a list (the "List") of the Debtors' (A) Affiliates and Non-Debtor Subsidiaries; (B) Former Officers and Directors (for the past three years); (C) All Lenders (including current and former agents under credit facilities and their counsel and financial advisors); (D) Insurers; (E) Professionals (attorneys, accountants, investment bankers, consultants for the past three years, excluding those professionals that charge less than \$100,000 in Annual Fees); (F) Parties to Litigation and their Counsel (for claims of at least \$500,000); (G) Top 50 Creditors; (H) Holders of 5% or More of any Outstanding Equity Security of the Company; (I) Record Noteholders holding 5% or More of Any Outstanding Issuance of Notes of the Company; (J) Indenture Trustees; (K) Underwriters of Securities Issued by the Company During the Past Three Years; (L) Counterparties to Major Leases; (M) Counterparties to Major Contracts (over \$100,000); (N) Secured Financial Creditors; (O) Lienholders and Other Significant Lenders; (P) Major Customers; (Q) Major Suppliers; (R) Letter of Credit Issuers and Beneficiaries; (S) State and Other Governmental Authorities with an Interest in the Company; (T) Unions Representing Company Employees; (U) Other Miscellaneous Interested Parties; (V) Objecting/Adverse Parties/Postpetition Parties; and (W) Master Service List and 2002 Entities List.

15. Our review, completed under my supervision, consisted of queries of an internal computer database containing names of individuals and entities that are present or recent former clients of PricewaterhouseCoopers in order to identify potential relationships. PricewaterhouseCoopers' review of its relationships with these parties in interest is continuing and PricewaterhouseCoopers will file a supplemental declaration disclosing the results of the remaining entities in an expedient manner. A summary of potential relationships that PricewaterhouseCoopers has already been able to locate using its reasonable efforts is reflected in Exhibit 8 to this Declaration.

16. In addition to the services provided by the Debtors, PricewaterhouseCoopers provides continued assistance to the law firm of Wilmer Cutler Pickering Hale and Dorr LLP ("Wilmer Hale"), the special regulatory counsel to the Audit Committee of the Debtors' Board of Directors (the "Audit Committee"), in its representation of the Audit Committee in an SEC investigation into certain accounting transactions and contracts entered into by the Debtors. PricewaterhouseCoopers will continue to be compensated for its assistance to Wilmer Hale in accordance with the fee statements and fee applications submitted by Wilmer Hale in these chapter 11 cases.⁴

17. PricewaterhouseCoopers confirms it is not providing and will not provide services to any of the clients that are listed on Exhibit 8 that are adverse to the Debtors or related to issues connected to the Debtors' bankruptcy. Further, we are not providing and will not provide services to the Debtors that would be adverse to any of the entities listed on Exhibit 8. Despite the size or significance of the relationships with the entities listed on Exhibit 8, none of those relationships will compromise in any way PricewaterhouseCoopers'

⁴ Subsequent to the Petition Date, PricewaterhouseCoopers have invoiced the Debtors, \$442,914 for services rendered through March 31, 2006 and the Debtors have paid PricewaterhouseCoopers, \$294,341, associated with the services through January 31, 2006. PricewaterhouseCoopers provides a narrative summary of the services provided to Wilmer Hale and the Debtors.

ability to provide Sarbanes-Oxley compliance, tax and financial planning and other general tax consulting services to the Debtors.

18. PricewaterhouseCoopers has provided and likely will continue to provide services unrelated to the Debtors' case for the various entities shown on Exhibit 8. Our assistance to these parties has been primarily related to auditing, tax, and/or other consulting services. To the best of my knowledge, no services have been provided to these creditors or other parties in interest which could impact their rights in the Debtors' case, nor does PricewaterhouseCoopers' involvement in this case compromise its ability to continue such auditing, tax and/or consulting services. With respect to those potential parties in interest listed on Exhibit 8 who are PricewaterhouseCoopers clients, only two of those clients accounted for more than 1% of PricewaterhouseCoopers revenues for the fiscal year ended June 30, 2005, and that client did not account for more than 1.5% of PricewaterhouseCoopers' revenues for the fiscal year ended June 30, 2005.

19. Further, as part of its diverse practice, PricewaterhouseCoopers appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Also, PricewaterhouseCoopers has performed in the past, and may perform in the future, audit, tax and consulting services for various attorneys and law firms in the legal community, and has been represented by several attorneys and law firms in the legal community, some of whom may be involved in these proceedings. In addition, PricewaterhouseCoopers has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these business relationships

create interests materially adverse to the Debtors herein in matters upon which PricewaterhouseCoopers is to be employed, and none are in connection with this case.

20. PricewaterhouseCoopers is not a "Creditor" of any of the Debtors within the meaning of Section 101(10) of the Bankruptcy Code. Further, PricewaterhouseCoopers is not a holder of any shares of the Debtors' stock. Further, neither I nor any other PricewaterhouseCoopers partner or principal, to the best of my knowledge, is a holder of any shares of the Debtors' stock.

21. Based on the results of the relationship search conducted to date as described above, PricewaterhouseCoopers insofar as I have been able to ascertain has no connection with the above-captioned Debtors, their creditors, equity security holders, other parties-in-interest (as reasonably known to us) or their respective attorneys, except as disclosed or otherwise described herein. Further, to the best of my knowledge, no one involved in this case has any connection to the U.S. Trustee or any person employed in the Office of the U.S. Trustee in the New York Southern District, or the Bankruptcy Judge presiding over these cases.

22. As such, to the best of my knowledge, PricewaterhouseCoopers is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that PricewaterhouseCoopers:

- (a) is not a creditor, equity security holder or insider of the Debtors;
- (b) is not and was not an investment banker for any outstanding security of the Debtors;
- (c) has not been, within three years before the date of the filing of the Debtors' chapter 11 petition, (i) an investment banker for a security of the Debtors or (ii) an attorney for such an investment banker in connection with the offer, sale, or issuance of a security of the Debtors; and
- (d) was not, within two years before the date of filing of the Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors or of any investment banker as specified in subparagraph (b) or (c) of this paragraph.

In addition, to the best of my knowledge and based upon the results of the relationship search described above, PricewaterhouseCoopers neither holds nor represents an interest adverse to the Debtors within the meaning of Section 327(a) of the Bankruptcy Code.

23. It is PricewaterhouseCoopers' policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new relevant facts or relationships are discovered or arise, PricewaterhouseCoopers will promptly file a Bankruptcy Rule 2014(a) Supplemental Declaration.

PROFESSIONAL COMPENSATION

Subject to this Court's approval and pursuant to the terms and conditions of the Master Agreement, except as otherwise set forth below, PricewaterhouseCoopers' requested compensation for professional services rendered to the Debtors will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate. PricewaterhouseCoopers' hourly rates for professional services are based upon the individual resources provided from PwC's various lines of business and are currently as follows:⁵

Partners	\$390 to \$975
Directors/Senior Managers	\$250 to \$690
Managers	\$165 to \$460
Senior Associates/Associates	\$120 to \$320
Paraprofessionals/Office Staff	\$75 to \$180

24. These rates are PricewaterhouseCoopers' normal and customary rates for the type of services to be provided. The Debtors are advised that these rates are subject to change but that any changes will remain in line with market rates for comparable services. Except as otherwise set forth below, the Debtors have agreed to compensate PricewaterhouseCoopers for professional services rendered at its normal and customary hourly rates.

⁵ These rates are the current U.S. hourly rates by personnel level. The hourly rates for the various PricewaterhouseCoopers' foreign offices are not included in the ranges above, which may be significantly lower or higher for any personnel level. For the Sarbanes-Oxley Statement of Work, the foreign office billing rates, specific for the project, have been disclosed to the Debtors.

Statement of Work with Fixed Fee Arrangements

25. The Debtors and PricewaterhouseCoopers have agreed to a fixed fee for various projects. For these Fixed Fee Services, PricewaterhouseCoopers intends to include as an exhibit to each fee application a summary in reasonable detail of the approximate time spent by professionals on various tasks in lieu of contemporaneous time records in partial hour increments or a qualitative report of the types of services rendered to the Debtors for each monthly services, rather than a specific detailed time descriptions.

26. Financial Planning Statement of Work: The Debtors and PricewaterhouseCoopers have agreed to a fixed fee of \$6,000 per participant per year, except that the initial year of services will be approximately \$11,000 per participant. The fee for certain specified individuals on the Strategy Board will be \$2,000 higher. To date, \$43,000.00 has been paid related to these services during the post-petition period. PricewaterhouseCoopers intends to include as an exhibit to the fee applications a narrative summary of the services provided to the Debtors for these fixed fee services.

27. WNTS Advocacy Statement of Work: The Debtors and PricewaterhouseCoopers have agreed to a fixed fee of \$60,000 per year, invoiced at \$5,000 per month, plus reimbursement of out of pocket as invoiced. To date, \$0.00 has been paid related to these services. Accordingly, PricewaterhouseCoopers will begin invoicing the Debtors for the post-petition services, along with the out-of-pocket expenses.

Statement of Work with Hourly Rate Arrangements

28. PricewaterhouseCoopers intends to apply to this Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), guidelines established by the U.S. Trustee, and the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern

District of New York.⁶ PricewaterhouseCoopers will submit time records in a summary format which shall set forth a description of the services rendered by each professional and the amount of time spend on each date, in half-hour (x.5) or whole-hour (x.0) increments, by each such individual in rendering services on behalf of the Debtors. PricewaterhouseCoopers understands that interim and final fee awards are subject to approval by this Court. The approved compensation billing rates for the services rendered under the existing Statement of Works are described below:

29. Sarbanes-Oxley Statement of Work: The Debtors and PricewaterhouseCoopers have agreed to the following ranges of hourly rates by personnel level. The specifics for each respective country are detailed within the Exhibit 2, Appendix A.

<i>Personnel Level</i>	<i>Range of Hourly Rates</i>
Partner	\$250 - \$400
Senior Manager	\$180 - \$300
Manager	\$120 - \$200
Senior Associate	\$ 60 - \$160
Associate	\$ 50 - \$130

30. Tax Compliance Statement of Work: The Debtors and PricewaterhouseCoopers have agreed to discounted hourly rates to be rendered by its professionals plus reimbursement of out of pocket expenses:

<i>Foreign Affiliate Reporting:</i>	<i>Discounted Rates:</i>
Senior Associate	\$155/hour
Associate - Transfer Pricing	\$125/hour
Associate - Other	\$110/hour

⁶ As mentioned previously, PricewaterhouseCoopers professionals will consult with internal PricewaterhouseCoopers bankruptcy specialists regarding the administrative processes of the bankruptcy court. The rate per hour for these professionals, by level of experience, will be as follows: Partner: \$570; Director/Senior Manager: \$500; Manager: \$360; Senior Associate: \$260; Associate: \$205 and Paraprofessional: \$135. These rates are subject to periodic adjustments.

PricewaterhouseCoopers prepared an invoice for services rendered February 20, 2006 through March 15, 2006, totaling \$53,380.00. This invoice has not been paid and accordingly, PricewaterhouseCoopers will include these fees in the initial invoice to the Debtors for the post-petition services and intends to include as an exhibit a narrative summary of the services provided to the Debtors through this outsourcing of professionals.

31. Consulting Statement of Work: The Debtors and PricewaterhouseCoopers have not agreed to hourly rates to be rendered in this category. As soon as the parties determine the hourly billing rates for this category, PricewaterhouseCoopers will file a supplemental Declaration disclosing the hourly rates.

32. Bankruptcy Tax Advisory Services: The Debtors and PricewaterhouseCoopers have not finalized their hourly rates, but our standard hourly rates for this type of services are provided below:

<i>Personnel Level</i>	<i>Range of Hourly Rates</i>
Partner	\$530 - \$795
Director	\$435 - \$670
Manager	\$370 - \$610
Senior Associate	\$240 - \$435
Associate	\$190 - \$305
Administrative	\$ 85 - \$105

33. PricewaterhouseCoopers will also seek reimbursement for necessary expenses incurred, in accordance with the Appendix A of the Master Agreement and guidelines established by the U.S. Trustee, which shall include travel, photocopying, delivery service, postage, vendor charges and other out-of-pocket expenses incurred in providing professional services.

34. During the one-year period preceding the Petition Date, the Debtors paid PwC approximately \$431,467 in respect of types of services to be rendered pursuant to the Master Agreement and expenses incurred in relation thereto.

35. In accordance with section 504 of the Bankruptcy Code, I hereby state that there is no Master Agreement or understanding between PricewaterhouseCoopers and any other entity, other than a member, partner or regular associate of PricewaterhouseCoopers, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

36. This declaration is provided in accordance with section 327 of the Bankruptcy Code and Bankruptcy Rule 2014.

37. I declare under the penalty of perjury, that the foregoing is true and correct.

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Dated: Detroit, Michigan
June 5, 2006

PRICEWATERHOUSECOOPERS LLP

By: /s/ Brian D. Decker
Name: Brian D. Decker
Title: Partner

PricewaterhouseCoopers LLP
1900 St Antoine Street
Detroit, Michigan 48226-2263
Telephone: (313) 394-6000
Facsimile: (313) 394-6555

Exhibit 1

Master Professional Services Agreement

MASTER PROFESSIONAL SERVICES AGREEMENT

This is a MASTER PROFESSIONAL SERVICES AGREEMENT, dated as of March 17, 2006 (this "Agreement"), between PricewaterhouseCoopers LLP, a Delaware limited liability partnership ("PwC"), and Delphi Corporation, a Delaware corporation ("Client"), each a Party, and together Parties, to this Agreement.

Background

PwC and Client desire to establish a contract pursuant to which Client may, from time to time, obtain from PwC, and PwC may provide to Client, certain professional Services (as defined in Section 1(a)), all on the terms and subject to the conditions set forth in this Agreement and in the applicable statement of work ("SOW").

Terms and Conditions

In consideration of the premises and of the mutual covenants and agreements contained herein, and intending to be legally bound, the Parties hereby agree as follows:

1. Services.

(a) This Agreement establishes the standard terms and conditions pursuant to which PwC may provide to Client certain professional services (the "Services"), as may be performed or agreed upon from time to time in writing in an SOW. Notwithstanding any provision to the contrary contained herein, audit, attest and other assurance services are not within the definition of "Services" and such engagements are not covered by this Agreement. An executed SOW, attached and incorporated into a Client purchase order, may expressly identify and amend terms and conditions in this Agreement, or list special terms and conditions, effective for that SOW only. Unless modified by provisions contained in an SOW, the terms and conditions in this Agreement are incorporated into and made part of each SOW. To the extent of any express conflict or inconsistency between the terms and conditions of an SOW and the terms and conditions of this Agreement, the terms and conditions of the SOW will control.

(b) An SOW shall contain the following, as applicable: (i) the term or period of time during which PwC will perform the Services, provide resources or otherwise perform its obligations as specified in the SOW; (ii) a description of the obligations of, and Services to be performed by, PwC; (iii) a description of Client's responsibilities related to the SOW, including any facilities, equipment, personnel and tasks or other support to be provided or performed by Client; (iv) PwC's fees and expenses under the SOW, or, if applicable, the basis on which such fees and expenses will be computed; (v) any provision limiting the liability of either Party other than, or in addition to, those provision set forth herein, and (vi) any other terms and conditions

appropriate to the Services to be performed and the obligations of the Parties under that SOW. Forms of Statements of Work are attached hereto as Attachment A.

2. Term.

The term of this Agreement shall commence as of October 8, 2005, and shall continue until March 31, 2007, whereupon Client and PwC may agree to extend the Agreement for successive one (1) year periods. Each SOW shall become effective as of the date of the commencement of the Services or, if earlier, the date of execution of such SOW. Each SOW executed by the Parties prior to the effective date of a termination (as provided for in Section 7) shall remain in full force and effect in accordance with its terms, including the terms and conditions of this Agreement. If PwC commenced the performance of the Services prior to the execution of this Agreement, this Agreement shall be effective as of the commencement of such Services and shall cover such Services, unless the performance of such Services are governed by an existing executed agreement. The Parties agree that any such existing executed agreements shall be converted to SOWs within ninety (90) days of the execution of this Agreement, unless the services under such existing executed agreements have been completed by such date.

3. Fees, Expenses and Taxes.

(a) In addition to professional fees outlined in the applicable SOW, PwC will also bill Client for pre-approved, reasonable out-of-pocket and travel expenses according to the guidelines set forth in Exhibit A: Delphi Travel and Expense Reimbursement Policy for Contractors; provided, however, that instead of submitting all expenses on Delphi expense vouchers, PwC shall account for such expenses within PwC's normal expense reimbursement system. Included in travel expenses shall be PwC internal per ticket charges for booking travel (as agreed from time to time between PwC and Delphi). The internal per ticket charge is an allocation of estimated costs of running PwC's travel department in a manner to maximize cost savings. PwC shall provide Client with a summary of such expenses and Client shall have the right to audit such expenses.

(b) Client shall pay for all taxes, other than withholding taxes and taxes based on or measured by PwC's or PwC's personnel's net income, including any interest and penalties from any related deficiency if due to an act by Client and not that of PwC, in connection with this Agreement, including any sales, use, excise, value-added, services, consumption, and other taxes and duties assessed on the provision of Services by PwC to Client or on PwC's charges to Client under this Agreement including the reimbursement of expenses, so long as such taxes are listed in the applicable SOW. The parties shall cooperate in good faith to minimize such tax liabilities to the extent legally permissible.

4. Invoices.

Unless otherwise provided in an SOW, PwC will submit an invoice to Client at the end of every month for all hours of service provided to Client by PwC, together with all expenses incurred by PwC, during the preceding month period. The invoices shall be in the form and contain all information required by the rules and procedures of the United States Bankruptcy Court for the Southern District of New York. Each such invoice shall be due and payable pursuant to Client's Multilateral Netting System ("MNS-2"), which provides, on average, that payment shall be on the second day of the second month following the date of the invoice, recognizing that the rules and procedures of the United States Bankruptcy Court for the Southern District of New York will apply. In no event shall Client pay Supplier interest or other late charges on any fees due under this Agreement.

5. Client Responsibilities.

(a) Client shall provide PwC with all information relevant to the Services and any reasonable assistance as may be required to properly perform the Services. Unless otherwise indicated, Client represents and warrants to PwC that all such information will be accurate and complete in all material respects, to the best of Client's knowledge. The overall definition and scope of the work to be performed, and the adequacy of such definition and scope in addressing Client's needs, is Client's responsibility. Client shall perform all management functions and make all management decisions in connection with the Services, and shall assign competent individuals to oversee the Services. Client is also responsible for the implementation of actions identified in the course of this engagement and results achieved from using any Services or Deliverables as defined in Section 6(a) below.

(b) Each Party shall use commercially reasonable procedures to check for the then most commonly known viruses and to check the integrity of data before sending information to the other electronically, but each Party recognizes that such procedures cannot be a guarantee that transmissions will be virus free. It remains the responsibility of the Party receiving an electronic communication from the other to carry out a virus check on any attachments before launching any documents whether received on disk or otherwise.

(c) Neither Party shall be responsible for any delay, cost increase or other consequences due to the other Party's failure to perform any of its obligations under this Agreement or an SOW or otherwise due to factors beyond its reasonable control. Each Party will use commercially reasonable efforts to mitigate such costs or expenses. Any PwC deadline that is affected by any Client default shall be extended by a reasonable amount of time provided that PwC has provided timely communication to Client.

6. Deliverables.

(a) Ownership. PwC shall own any general skills, know-how, expertise, ideas, concepts, methods, techniques, processes, software, materials or other intellectual property or information which may have been discovered, created, developed or derived by PwC either prior to or as a result of its provision of Services under this Agreement ("PwC Materials"). Subject to the restrictions in this Agreement, Client will own all tangible written material

originally prepared expressly for Client and delivered to Client under this Agreement (the "Deliverables"), excluding any PwC Materials contained or embodied therein. PwC's working papers and PwC's Confidential Information (as defined in Section 9(a)) belong exclusively to PwC; provided, however, PwC shall provide a copy of such working papers to Client after consultation and agreement with Client. Client will have a non-exclusive, non-transferable license to use PwC Materials for Client's own internal use and only for the purposes for which they are delivered to the extent that they form part of the Deliverables.

(b) Use of Deliverables. Except as otherwise expressly stated in the applicable SOW, all Deliverables are solely for Client's internal use and benefit. Client shall not authorize any third party ("Third Party") to rely upon any of the Deliverables except as set forth in an SOW or, if not set forth in an SOW, without PwC's prior written consent. Except that Deliverables may be disclosed to (i) taxing authorities, (ii) an accounting firm providing attest services to Client (solely to the extent necessary for the performance of such attest services), and (iii) as set forth in this Section 9(b) or (iv) as set forth in an SOW; Client shall not distribute to, discuss with, or otherwise disclose the Deliverables to any Third Party without PwC's prior written consent. Oral or preliminary information, drafts or advice given by PwC may not be relied upon or attributed to PwC unless PwC specifically confirms such information or advice or otherwise reduces such draft to a final writing.

7. Termination.

(a) Either Party may terminate this Agreement or any SOW under this Agreement in the event of a material breach of this Agreement that is not cured within thirty (30) days after receipt of written notice of such breach. Unless otherwise provided in the applicable SOW, Client may terminate this Agreement or any SOW for convenience at any time upon thirty (30) days prior written notice. In the event of Client termination for breach by PwC, Client shall be responsible for fees earned and expenses incurred only up to the date of written notice to PwC of the breach. In the event of other termination by Client or termination by PwC for breach by Client, Client will be responsible for fees earned and expenses incurred through the actual date of termination. In the event of termination by mutual agreement, the Parties shall jointly determine the fees due or to be refunded.

(b) PwC may also resign from performing all or any portion of the Services and terminating this Agreement and/or any Schedule immediately upon written notice in the event that circumstances arise that would make continuation of all or any portion of the Services by PwC in conflict with any independence or other professional regulations, standards or guidelines to which PwC conforms. If Client is or becomes an SEC registrant audit client of PwC and the Services performed and/or Deliverables provided under a particular SOW will be relied upon by the PwC audit team, the limitation of liability and Client's obligation to indemnify under this Agreement will not apply to such Services and/or Deliverables.

8. Warranty.

PwC warrants that it has the requisite power and authority to enter into and perform its obligations under this Agreement and each SOW. PwC further warrants that the Services will be

performed by qualified personnel. PwC warrants that it will provide its non-tax related Services in a manner consistent with the terms and conditions of this Agreement and in accordance with the applicable Standards for Consulting Services established by the American Institute of Certified Public Accountants ("AICPA") as well as any applicable standards (as agreed to between the Parties) of the Public Company Accounting Oversight Board ("PCAOB"). PwC warrants that it will provide its tax services in a manner consistent with the terms and conditions of this Agreement and in accordance with the AICPA Statements on Standards for Tax Services and any applicable standards (as agreed to between the Parties) of the PCAOB. THE WARRANTIES IN THIS SECTION 8 AS WELL AS ANY EXPRESS WARRANTY IN ANY APPLICABLE SOW (BUT ONLY IF EXPRESSLY IDENTIFIED AS A "WARRANTY" IN SUCH SOW) ARE IN LIEU OF ALL OTHER WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, OR WHETHER ARISING BY COURSE OF DEALING OR PERFORMANCE, CUSTOM, USAGE IN THE TRADE OR PROFESSION OR OTHERWISE, INCLUDING BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

9. Confidentiality.

(a) All data relating specifically to a Party's business and any other information which reasonably should be understood to be confidential in nature are confidential information of such Party. PwC's proprietary software, tools, methodologies, techniques, ideas, discoveries, inventions, know-how and any other information which reasonably should be understood to be confidential to PwC are confidential information of PwC. Client confidential information and PwC confidential information are collectively referred to as "Confidential Information." Each Party shall use Confidential Information of the other Party only in furtherance of the purposes of this Agreement and shall not disclose such Confidential Information to any third party without the other Party's prior written consent. Each Party agrees to take reasonable measures to protect the confidentiality of the other Party's Confidential Information and to advise its employees of the confidential nature of the Confidential Information and of the confidentiality provisions and use prohibitions herein.

(b) Notwithstanding any terms or conditions in this Agreement to the contrary, no conditions of confidentiality within the meaning of Internal Revenue Code §6111(d) or U.S. Treasury regulations §1.6011-4 are intended, and Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction and all materials of any kind (including opinions or other tax analysis) that are provided to the Client relating to such tax treatment and tax structure, subject to the limitations set forth in the following sentence. In the event that a Deliverable includes discussion of such tax treatment or tax structure, disclosure of the Deliverable will be limited solely to the section or sections discussing the tax treatment or tax structure; all other information in the Deliverable unrelated to the tax treatment or tax structure remains subject to the restrictions set forth in Section 9(a) and all references to "PwC" or "PricewaterhouseCoopers" and all branding and other identifiers of PwC shall be redacted from the tax treatment and tax structure portions of such Deliverable, and/or shall otherwise not be distributed to any other third party, except as may be expressly provided for in this Agreement.

This Section 9(b)) is effective as of the commencement of any discussions the Parties may have had regarding any transaction related to any Services.

(c) Notwithstanding anything to the contrary contained in this Agreement, neither Party shall be obligated to treat as confidential any information disclosed by the other Party (the "Disclosing Party") which: (i) is rightfully known to the recipient prior to its disclosure by the Disclosing Party except that which was disclosed under a prior confidentiality agreement between the Parties; (ii) is released by the Disclosing Party to any other person or entity (including governmental agencies) without restriction; (iii) is independently developed by the recipient without any use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this Agreement or may be lawfully obtained by a Party from any nonparty. Notwithstanding the foregoing, either Party may disclose Confidential Information of the other to a third party as may be required by law, statute, rule or regulation, including any subpoena or other similar form of process, or by the standards of the AICPA or other professional self-regulatory authority, provided that (and without breaching any legal or regulatory requirement) the Party to which the request is made provides the other Party with prompt written notice thereof and, if practicable under the circumstances, allows the other Party to seek a restraining order or other appropriate relief. Subject to PwC's confidentiality obligations in this Agreement, nothing herein shall preclude or limit PwC from providing services similar to the Services to other PwC clients.

10. Indemnification.

(a) Subject to the provisions hereof, each Party shall indemnify, defend and hold harmless the other from and against any and all amounts payable under any judgment, verdict, court order or settlement for death or bodily injury or the damage to or loss or destruction of any real or tangible personal property, but only to the extent the foregoing arise out of the indemnitor's gross negligence or intentional misconduct in the performance of this Agreement.

(b) PwC agrees to indemnify, defend and hold harmless Client from and against any and all amounts payable under any judgment, verdict, court order or settlement for Third Party claims of infringement or misappropriation of any trade secrets, copyrights, trademarks, trade names or other intellectual property rights alleged to have occurred and arising from the Deliverables. Should Client's use of such Deliverables be determined to have infringed, or if, in PwC's judgment, such use is likely to be infringing, PwC may, at its option: (i) procure for Client the right to continue using such Deliverables provided, or (ii) replace or modify them to make their use non-infringing while yielding substantially equivalent results. If neither of the above options are or would be available on a basis that PwC finds commercially reasonable, then, PwC may terminate this Agreement, Client shall return such Deliverables provided to PwC and PwC will refund to Client the fees paid for the Deliverables provided. This infringement indemnity does not cover claims to the extent arising from: (1) the combination of such Deliverables with products or services not provided by PwC; (2) the modification of such Deliverables by any person, other than PwC; (3) Deliverables complying with or based upon: (A) designs provided by or at the direction of Client or (B) specifications or other information provided by or at the direction of the Client; or (4) use of systems, materials or work performed in a manner not permitted or contemplated hereunder or by another obligation of Client to PwC.

11. Limitation of Liability.

(a) PwC is the US member firm of the global network of PricewaterhouseCoopers firms (exclusive of PwC, the "PricewaterhouseCoopers Firms"). In the course of providing the Services and/or Deliverables hereunder, PwC, may, in its discretion, draw on the resources of and subcontract to other PricewaterhouseCoopers Firms. Client agrees that PwC may provide any information PwC receives in connection with this engagement to other PricewaterhouseCoopers Firms for the purpose of providing the Services and/or for internal administrative and regulatory compliance purposes. The provision of Services and/or Deliverables will remain the responsibility of PwC. Client agrees that in relation to the Services and this Agreement, its relationship is solely with PwC. Client further agrees that no PricewaterhouseCoopers Firms, nor the partners, principals or employees of PwC or the PricewaterhouseCoopers Firms (together the "Beneficiaries"), who perform work in connection with the Services and/or Deliverables will have any liability to Client in connection with the Services or this Agreement. Client therefore agrees to bring any claim under this Agreement against PwC and not to bring a claim of any nature against any such PricewaterhouseCoopers Firm relating to the Services, Deliverables or this Agreement except where such a claim cannot be excluded by law.

(b) The provisions of this Agreement and any SOWs relating to the Beneficiaries, have been stipulated by PwC expressly for their benefit. Client agrees that each of the Beneficiaries shall have the right to rely on said provisions as if they were Parties to this Agreement. Client likewise agrees on behalf of all of its business operations in which Client has a direct or indirect controlling interest and that are receiving Services or Benefits of Services under this Agreement ("Service Recipients"), that they are bound by these provisions as if they were Parties to this Agreement. Without limiting any other indemnification provision set forth in this Agreement, Client agrees to indemnify and hold harmless PwC and the Beneficiaries from and against any claim that is asserted by any Service Recipient other than Client arising out of or relating to the Services and/or Deliverables provided under this Agreement, and all liabilities, costs, damages and expenses imposed or incurred in connection therewith, including reasonable attorneys' fees.

(c) Each SOW shall include a provision setting forth any applicable limitation of liability. The parties acknowledge and agree that no SOW shall be valid unless it contains such a provision.

In addition, neither party will be liable in any event for lost profits or any consequential, indirect, punitive, exemplary or special damages. Further, PwC shall have no liability to Client arising from or relating to any third party hardware, software, information or materials supplied by Client.

(d) PwC accepts no liability to third parties with respect to the Services and Deliverables. Client agrees (without limiting any other indemnification provision set forth in this Agreement) to indemnify and hold PwC and the Beneficiaries (as defined in Section 11(a)) harmless from and against any and all Third Party claims, suits and actions, and all associated damages, settlements, losses, liabilities, costs, and expenses, including without limitation reasonable attorneys fees, arising from or relating to the Services and/or Deliverables under this

Agreement, except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC relating to such Services and/or Deliverables.

12. Changes; Additional Services.

PwC will not be responsible for work that is beyond the scope of Services set forth in this Agreement or the applicable SOW. Either Party may request changes to the Services. Changes must be agreed between the Parties and may be subject to reasonable adjustments to fees and schedules. Changes to an SOW that amount to the provision of additional Services, rather than adjustments to the Services already agreed, must be in writing and signed by both Parties.

13. Subcontracts.

PwC may subcontract any of the Services hereunder, with written approval of Client, provided that PwC shall be responsible for the fulfillment of its obligations hereunder. For purposes of this section, PwC firms outside of the US are not considered subcontractors. Notwithstanding anything to the contrary in this Agreement, PwC may disclose Client's Confidential Information to such approved subcontractors involved in the provision of the Services.

14. Engagement Limitations Applicable to All Services.

(a) The Services do not include the provision of legal advice and PwC makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation, under federal, state or other type of law or regulation. Changes in the law and/or its interpretation may take place before PwC's advice is acted upon, or may be retrospective in effect; PwC accepts no responsibility for changes in the law or its interpretation which may occur after the provision of the Services. Without limiting the generality of the foregoing, Client acknowledges that tax laws and regulations are subject to change at any time, and such changes may be retroactive in effect and may be applicable to advice given or other Services rendered before their effective dates. PwC does not assume responsibility (and will have no liability) for such changes occurring after the date it has completed its Services under a particular SOW.

(b) PwC will provide no opinion, attestation or other form of assurance with respect to its work or the information upon which its work is based. The procedures PwC will be performing under this Agreement will not constitute an examination or a review in accordance with generally accepted auditing standards or attestation standards. PwC will not audit or otherwise verify the information supplied to it in connection with any engagement under this Agreement, from whatever source, except as may be specified in the applicable SOW.

(c) PwC has not been engaged to, nor will PwC provide any management functions or make management decisions for Client under this Agreement. It is Client's responsibility to establish and maintain its internal controls. In addition, it is Client's responsibility to determine the procedures deemed necessary in connection with its compliance with the provisions of the Sarbanes-Oxley Act of 2002 (the "Act") and related SEC rules, to execute those procedures and to assess the results of its procedures and the adequacy thereof. PwC provides no opinion or

other form of assurance with respect to Client's compliance with the Act, related SEC rules, or Client's procedures. PwC makes no representation as to the sufficiency of Client's procedures for its own purposes. The Services should not be taken to supplant inquiries and procedures that Client should undertake for purposes of obtaining and using the information necessary in connection with Client's compliance with the provisions of the Act and related SEC rules.

15. General.

(a) PwC, in furnishing Services to Client, is acting only as an independent contractor and is not acting as a fiduciary of Client. PwC does not undertake to perform any obligation of Client, whether regulatory or contractual, or to assume any responsibility for Client's business or operations. PwC has the sole right and obligation to supervise, manage, contract, direct, procure, perform or cause to be performed all work to be performed by PwC, except as otherwise provided in this Agreement or any SOW. PwC accepts full and exclusive liability for the payment of all employer contributions and taxes measured by the remuneration paid to PwC employees as required by all applicable United States federal, state and local laws, rules and regulations.

(b) This Agreement may only be amended by written agreement signed by a duly authorized representative of each Party.

(c) THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED, INTERPRETED AND ENFORCED IN ACCORDANCE WITH THE LAWS OF THE STATE OF MICHIGAN, WITHOUT GIVING EFFECT TO THE PROVISIONS RELATING TO CONFLICT OF LAWS.

(d) No delay or omission by either Party in exercising any right or power shall impair such right or power or be construed to be a waiver. A waiver by either Party of any of the covenants to be performed by the other or any breach thereof shall not be construed to be a waiver of any succeeding breach or of any other covenant. No waiver or discharge shall be valid unless in writing and signed by an authorized representative of the Party against whom such waiver or discharge is sought to be enforced.

(e) This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their permitted successors and assigns, and, except as expressly provided herein, nothing in this Agreement shall confer upon any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement. Neither Party may, nor shall have the power to, assign or transfer this Agreement or any rights or obligations hereunder or claims arising hereunder, without the prior written consent of the other Party. Any attempt to assign or transfer this Agreement in violation of this subsection shall be void and of no force and effect.

(f) This Agreement and the applicable SOW constitutes the entire agreement between the Parties with respect to the Services and the rights and responsibilities of the Parties with respect to such applicable SOW.

(g) Neither Party shall publicize their relationship or the terms of this Agreement or any SOW or use the other Party's name or other trademarks or service marks in any advertisement or publication without the other Party's prior written approval.

(h) The provisions of this Agreement, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both Parties.

(i) If any provision of this Agreement is declared or found to be illegal, unenforceable or void, then both Parties shall be relieved of all obligations arising under such provision, but if the remainder of this Agreement shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law.

(j) Except as expressly provided herein, all remedies provided for in this Agreement shall be cumulative and in addition to and not in lieu of any other remedies available to either Party at law, in equity or otherwise.

(k) Where agreement, approval, acceptance, consent or similar action by Client or PwC is required, such action shall not be unreasonably delayed or withheld.

(l) Headings in this Agreement are for convenience only. The headings shall not be used in interpreting this Agreement or any provision of it.

(m) Neither Party shall be liable to the other for any delay or failure to perform any of the Services or obligations set forth in this Agreement due to causes beyond its reasonable control.

(n) The engagement limitations set forth on Addendum A are incorporated by reference herein.

(o) All of PwC's agents, employees, subcontractors and/or independent contractors furnished by PwC to perform the Services (collectively, "Personnel") are and will remain PwC's employees and/or independent contractors and, under no circumstances, will any Personnel furnished by PwC be deemed to be Client's employees or agents. PwC is solely responsible, at PwC's sole cost and expense, for (i) the fulfillment of all obligations to Personnel, and (ii) the compliance by PwC and personnel with Agreement and all laws, regulations, orders and other governmental requirements applicable to performance of the Services.

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(p) PwC will assure that all Personnel who are performing Services on behalf of PwC are competent to perform the Services. PwC will require all Personnel who are performing any work on Client's premises to comply with all of Client's reasonable instructions, regulations and policies that have been provided to PwC in writing in a timely manner. Client, in its sole discretion, has the right to: (i) bar any of Personnel from Client's premises for failure to observe Client's regulations or policies, (ii) require that PwC promptly remove from Client's premises any Personnel who violate any of Client's regulations or policies, and (iii) require that PwC cease using any Personnel to perform the Services who are reasonably unacceptable to Client. Client will confer with PwC to discuss Client's concerns prior to requiring removal of any Personnel. PwC will replace any barred or removed Personnel with Personnel reasonably acceptable to Client.

In witness whereof, each of the Parties has caused this Agreement to be executed on its behalf by its duly authorized representative as of the date first above written.

Delphi Corporation

PricewaterhouseCoopers LLP

By: Kevin Smith
Name: Kevin Smith
Title: Director, Indirect and I&E
Procurement

By: Mark J Mendola
Name: Mark J Mendola
Title: Partner

Exhibit A

**Delphi Travel and Per Diem Expense Reimbursement Policy for
Contractors**

A. If Contractor is required by Delphi to travel as an incidental requirement in performing services for Delphi, then such travel and per diem expenses, subject to prior written approval of Delphi, will be reimbursable as follows:

- | | |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Air Travel | Economy/Coach class only. Business class is permitted only upon prior written consent by Delphi. |
| 2. Hotel | Contractor will exercise good, sound business judgment and discretion in choosing hotels, such as moderately priced chain hotels or hotels that offer discounted corporate rates. Where extended travel is involved, reduced rates may be available and should be requested. |
| 3. Rental Cars | Compact or intermediate class only. The cost of collision damage waiver and personal accident insurance is the responsibility of Contractor. |
| 4. Mileage Allowance | Reimbursement will be at the then current IRS rate (currently \$0.44 per mile) for the miles which are in excess of his or her normal commute from home to work and back. When permanently assigned to another location, even if the new location is temporary, Contractor will not be reimbursed for excess miles, additional driving time, etc. |
| 5. Expense Reports | If requested, Contractor will provide receipts for all reimbursable expenses, including meals and other expenditures, in excess of \$25.00 or more. |
| 6. Meals | Meals will not be reimbursed for non-overnight trips, except in the case of late return occasioned by travel outside normal working hours. Reimbursement for meals will be the actual and reasonable expenses paid by Contractor. |

7. Extended Travel Contractor should review the home visit policy prior to a trip. Generally, the following provisions apply:

If the travel expense is less than the living expense in the temporary location, Contractor will be reimbursed for travel to the permanent location every week.

If the travel expense is more than the living expense in the temporary location, Contractor will be reimbursed for travel to the permanent location every two weeks.

Excess expenses due to frequent travel or stays will not be reimbursed by Delphi without its prior written approval.

8. Miscellaneous When Contractor chooses an alternative method of transportation, *e.g.*, to drive instead of fly, reimbursement, including meals and lodging, will not exceed the lesser of the two costs. Documentation to support the lesser cost must be attached to expense report. Travel time must also be limited if on working hours.

The employee, his or her immediate supervisor, and an authorized Delphi representative must sign the expense report form.

Contractor is responsible for travel reservations, hotel/motel accommodations and rental cars. If directed by Delphi, Contractor will make all travel arrangements through Global Experts in Travel, using a special account set up for such purposes.

Any cash advance by Contractor to its employee is the responsibility of Contractor.

9. Per Diem In certain instances, a per diem will be paid to Contractor in accordance with Delphi's standard per diem policy.

B. All travel and per diem for which Contractor seeks reimbursement will be submitted to Delphi on standard vouchers, with substantiating documentation, and will accompany the monthly invoices.

ADDENDUM A

1. Engagement Limitations Applicable to Tax Services.

(a) With regard to any tax Services provided pursuant to this Agreement, Client shall bring to PwC's attention any matters that may reasonably be expected to require further consideration to determine the proper treatment of any relevant item and any changes in the information as originally presented as soon as such information becomes available. PwC is not responsible (and shall not be liable) for any penalties assessed against Client as a result of Client's failure to provide PwC with all the relevant information relative to the issue under consultation and Client agrees to reimburse PwC for any penalties imposed on PwC, its partners or staff, as the result of Client's failure to provide such information.

(b) Some of the tax matters on which PwC may be asked to advise Client may have implications to other persons or entities. However, PwC shall have no responsibility or liability to these persons or entities unless PwC specifically is engaged to address these issues to such persons or entities, and PwC expressly agrees to do so in an SOW.

(c) Tax jurisdictions may impose penalties for certain failures. Relative to the Services provided under the terms of this Agreement, PwC will discuss with Client any tax positions of which PwC is aware that PwC believes may subject Client to penalties. PwC will also discuss with Client possible courses of action related to the Client's tax return, where applicable, to avoid the imposition of any penalty (e.g., disclosure). PwC will use its judgment in resolving questions where the tax law may be unclear, or where there are conflicts between taxing authorities' interpretations of the law and other supportable positions, and discuss them with Client. PwC is not responsible for any penalties imposed for positions that have been discussed with Client where PwC recommended a course of action to avoid penalties and Client elected not to pursue such course.

(d) US Treasury regulation §1.6011-4 requires that taxpayers disclose to the IRS their participation in certain "reportable transactions." Client shall advise PwC if it determines that any matter covered by this Agreement is a reportable transaction that is required to be disclosed under §1.6011-4. Similar Treasury regulations issued under Internal Revenue Code §6112 require that PwC maintain lists of certain client engagements where it is a material advisor to clients that have participated in either a reportable transaction or a transaction that is required to be registered with the IRS as a tax shelter. If PwC determines, after consultation with Client, that Client has participated in either a reportable transaction or one required to be registered under Internal Revenue Code §6111, PwC will place Client's name and other required information on a list and will so advise Client. Sometime in the future the IRS may request PwC's lists of reportable or §6011 transactions, and PwC may be compelled to provide the IRS with the contents of its lists, including Client's name. PwC will advise Client if it is ultimately required to provide Client's name to the IRS in connection with any matter covered by this Agreement.

2. Engagement Limitations Applicable to Transaction Services/Due Diligence Services.

(a) Where PwC's work expressly includes consideration of prospective financial information, PwC will comment on the bases and assumptions underlying the prospective financial information adopted as the case may be by Client or by the management of the company who is the subject of a due diligence investigation (the "Target Company"), but PwC's work will not constitute an examination, compilation or agreed-upon procedures in accordance with standards established by the AICPA, and PwC will not express any opinion or provide any assurance (in the sense in which "opinion" and "assurance" are used in the AICPA standards). Where PwC comments on bases and assumptions underlying the prospective financial information, PwC reports may include tables aggregating quantified vulnerabilities and sensitivities in order to illustrate effects of possible alternative assumptions. Those tables should not be regarded as a restatement of the Target's and/or management's prospective financial information, or preparation of revised prospective financial information; they are provided as a means of summarising PwC comments to assist Client in considering Client's implications for the transaction. It is Client's responsibility to consider PwC comments and make Client's own decision based on the information available to the Client. Client must make its own decision about likely future profitability and the cash flows likely to be generated by the Target and Client understands that, with regard to illustrations of sensitivities that may be included in our Deliverables, there may be other, equally valid ways of assessing the sensitivities and possible outcomes. Client understands that our Deliverables are not prepared for the purposes of managing the Target's business and because events and circumstances frequently do not occur as expected, there will usually be differences between predicted and actual results, and those differences may be material. PricewaterhouseCoopers LLP is not responsible for developing the underlying assumptions of the prospective financial information and we take no responsibility and accept no liability for the achievement of predicted results.

(b) Except to the extent expressly agreed to the contrary in writing, where PwC comments on use of Internet technologies in key business processes, PwC does so as business advisors rather than as information technology specialists.

(c) Where the work expressly includes consideration of potential operational improvements, PwC will comment on the Client and/or Target Company's view of such improvements. PwC's comments will be provided solely in the light of our business experience of operational matters but will not be based on direct experience of Client's operations or the Target Company's operations, specific industry or commercial sector. PwC's comments may not represent the optimal operational solution and there may be other, equally valid, views. Further, the results which can be achieved will depend upon the detailed circumstances at the time and on the way in which planned operational improvements are implemented. PwC takes no responsibility for the achievement of potential operational improvements.

(d) PwC assumes no responsibility and makes no representations with respect to the accuracy or completeness of information provided by any Target Company. PwC will not provide assurance that matters of significance to the financial information or to Client's due diligence investigation will be disclosed. We have not been engaged to, nor will we provide any management functions or make management decisions for Client. Further, PwC's work is not

designed to and is not likely to reveal fraud or misrepresentation by the management of a Target Company.

(e) Advice and comments that PwC may provide in the course of a due diligence engagement regarding the accounting and tax treatment of a proposed transaction should not be viewed as a formal accounting or tax opinion of PwC. If such opinions are desired and PwC determines that such an opinion can be issued, the terms of an engagement to provide such an opinion will be subject to a separate SOW.

(f) Client acknowledges that PwC may be asked to provide services to other clients who may be in competition with Client or whose interests may conflict with Client's interests, or regarding the possible purchase or sale of a Target Company that may be in competition with Client or whose interests may conflict with Client's interests. PwC will not be prevented or restricted by virtue of its relationship with Client under this Contract from providing services to other clients. Except as required by law or professional regulations, PwC will maintain the information obtained during the course of each engagement it performs for Client confidentially in accordance with Section 9 of the Agreement.

3. Circular 230: Limitations.

(a) For Tax Services:

i. *Other Written Advice.* It is anticipated that the written advice PwC provides during the course of this engagement will be Other Written Advice as defined by Treasury Circular 230. Accordingly, unless otherwise prohibited or PwC agrees to issue a Covered Opinion as defined by Circular 230, PwC written advice may include a disclosure stating that the advice was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed. PwC advice will contain any other disclosures required by Circular 230.

ii. *Covered Opinion.* If expressly set forth in the applicable Statement of Work, or in the deliverable itself, PwC's final written deliverable will be a Covered Opinion as defined by Circular 230. All other written advice provided prior to PwC's final deliverable may include a disclosure stating that the advice was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed on the taxpayer. In the event Client does not proceed with the transaction that is the subject of PwC's advice or proceeds with the transaction but choose not to receive a final deliverable from PwC, Client may not rely on any of the advice provided by PwC for the purpose of avoiding any penalties that the IRS may impose. To the extent Client is entitled to rely on PwC's written advice for purposes of penalty protection, Client understands that such reliance will be limited to the issues expressly addressed, therein. PwC's final deliverable may contain certain disclosures required by Circular 230.

(b) For Transaction Services/Due Diligence:

The Tax advice provided in PwC reports or other forms of written communication relative to PwC's due diligence work may be considered written tax advice subject to the rules of Treasury Circular 230. Accordingly, unless otherwise prohibited or agreed to with the Client in

advance to the contrary, such tax advice in any written form will constitute "Other Written Advice" as defined by Circular 230. Accordingly, tax information and/or advice provided in the report or other forms of written communication is not intended or written to be used, and it cannot be used, for the purpose of avoiding penalties that may be imposed on the taxpayer. In accordance with these regulations, PwC's written communications will include a disclosure to this effect. Further, PwC reports or other forms of written communication relating to the provision of due diligence services will not be written to support the promotion or marketing of this or any transaction or matters addressed in the report or other forms of written communication and should not be considered a Marketed Opinion under Circular 230.

4. Engagement Limitations Applicable to Dispute Analysis/Expert Witness Services.

(a) Client acknowledges that PwC is a large firm who is engaged by new clients every day throughout the United States. PwC will undertake a reasonable review of its records to determine its professional relationships with any persons or entities Client identifies in connection with any dispute analysis/expert witness engagement that PwC undertakes for Client. PwC will advise Client of any conflicts of interest of which PwC becomes aware that would preclude PwC from performing such work.

(b) PwC may be engaged by parties adverse to Client to perform dispute analysis/expert witness services in litigation matters that are unrelated to any dispute analysis/expert witness services that PwC may perform for Client under this Agreement. Client agrees not to use the fact of any current or previous PwC engagement for expert witness services by opposing parties in other matters as a means of enhancing or diminishing PwC's credibility in conjunction with any appearance before a trier of fact.

Master Services Agreement

Dated _____, 200__

**ATTACHMENT A
SAMPLE FORM**

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: _____

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated _____, 200__ between _____ ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers _____ [describe project generally]. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

2.1 Services to be provided by PwC:

2.2 Deliverables:

2.3 Client's Responsibilities:

2.4 Timing

The timing of the services to be provided hereunder is as follows:

Project Start Date:	
Estimated Project Completion Date:	

Master Services Agreement
Dated _____, 200__

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows:

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms

4.2 Professional Fees and Expenses [list any taxes applicable]

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

5.1 Limitation of Liability: Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than [____() times] the total amount of fees paid to PwC for the Services provided under this SOW. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of Client or in connection with Client's violation of its obligations under Section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by Client, regardless of the theory of liability asserted, is limited to no more than [____() times] the total amount of fees paid to PwC for the services provided under this SOW.

5.2 [Insert terms specific to Project – [consult sample SOWs for practice group]]

5.3 For engagements that will take over a year: Because adverse income tax consequences may result from assignment of personnel at project sites for an engagement for a year or more, such personnel may annually be required by PwC to break from providing services to Client. PwC will monitor its staff on the long-term expense reimbursement policy and will inform Client prior to such break. If Client does not want to release personnel from performing Services for the aforementioned period, Client shall pay to PwC the amount of compensation provided by PwC to its personnel to cover the tax consequences thereof.

5.4 If applicable: Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform

Master Services Agreement

Dated _____, 200__

the Services. Client shall perform the tasks and provide the assistance described in this SOW. Client shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources. Client agrees to perform in a timely fashion those tasks and provide the personnel agreed to by the Parties and set forth herein.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PricewaterhouseCoopers LLP			
Signature _____	Printed Name _____	Title _____	Date _____
Signature _____	Printed Name _____	Title _____	Date _____
DELPHI CORPORATION			
Authorized Signature _____	Printed Name _____	Title _____	Date _____
Authorized Signature _____	Printed Name _____	Title _____	Date _____

Exhibit 2

Statement Of Work For Sarbanes-Oxley 404 Services

Statement of Work ("SOW") - Number ____
Between Delphi Corporation and PricewaterhouseCoopers LLP

Project Name: Sarbanes-Oxley 404 ("SOX") Services

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated February 15, 2006 between Delphi Corporation ("Delphi" or "Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers the provision of SOX services for the period beginning February 15, 2006. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

2.1 Services to be provided by PwC:

At Client's request PwC will provide project assistance under the direction of Mr. David A. Bayles, related to Client's requirements under Section 404 of the Sarbanes Oxley Act of 2002 (SOX 404) as set forth herein and as related to the Client's overall SOX 404 management certification testing and remediation plans, as periodically amended and / or requested. In connection with this project, PwC will assist Mr. Bayles by providing all of the services in the manner, at the locations and within the times as set forth in Delphi's RFQ: RED-001-06 of January 13, 2006 and as amended by an Addition dated January 23, 2006, Sections 2.2 and 3.1 through 3.15, both of which are attached hereto, incorporated hereby and made a part of this SOW.

Our SOX 404 services are intended for the benefit of the management of Client and will not be planned or conducted in contemplation of reliance by any third party, other than Client's external auditors as outlined in Section 2.3 of this SOW, or with respect to any specific transaction. Therefore, items of a possible interest to a third party may not be specifically addressed, or matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction. PwC acknowledges no responsibility to any such party except to the extent that such responsibility may exist under law. Any final report prepared as a deliverable under this arrangement is for the use of management and cannot be shared with any third party, other than Client's external auditor as outlined in Section 2.3, without PwC's prior written consent. Each party further agrees that it shall not discuss with third parties the

fact or substance of this engagement, or make any reference to the other with respect to this engagement with third parties without the other's prior written consent.

2.2 PwC Deliverables:

In addition to the services provided in Section 2.1 and the process improvements provided for in Section 4.2, PwC will perform the following:

- (a) In order to facilitate external audit reliance as contemplated in Section 2.3, at each testing location specifically identified by management and listed in Exhibit B (which will be updated during the project period) PwC will provide a binder or binders that contain the following:
 - (i) A summary report of the test results;
 - (ii) The testing templates and work papers;
 - (iii) Copies of all samples and or items tested;
 - (iv) Any walkthrough diagrams and/or narratives;
 - (v) Any deficiencies found, copies of remediation plans as approved by Client, remediation testing templates, work papers, copies of test samples, and summary results;
 - (vi) Anything else which PwC deems useful in order to assist management to achieve its objectives for compliance with Section 404.
- (b) Entering into or attaching into Certus all relevant and required data.
- (c) Where requested, assist testing location management with identification of possible remediation activities. In addition, as requested, PwC will provide advice to management's regarding its implementation of the remediation activities.
- (d) Once testing location management believes that any issues have been remediated, perform additional testing to determine if controls have been effectively remediated. For purposes of this remediation testing, PwC agrees that both time and staff consistency are of the essence and PwC commits to maintaining staff consistency wherever possible.
- (e) PwC staff will use best efforts to return calls from Client within 24 hours.

To facilitate the reliance by Client's external auditors, PwC and Client agree to establish and agree upon the level and quality of documentation to be prepared as part of Section 2.2(a) above.

2.3 External Auditor Reliance:

All SOX 404 testing, retesting or validation work contemplated by this SOW will be done by PwC in accordance with AICPA Consulting standards and in such a manner that it may be

relied upon by Client's external auditors as contemplated by PCAOB standards. Simultaneous to executing this SOW, PwC will obtain a release from both Client and Client's external auditors in the format shown in Exhibit C to enable the sharing of work papers with Client's external auditors.

2.4 Management's Responsibilities:

Client management is responsible for establishing and maintaining effective internal controls.

PwC has not been engaged to, and will not, perform management functions, make management decisions, or act or appear to act in a capacity equivalent to that of an employee or otherwise engage in any activity that in the judgment of PwC would be inappropriate in the capacity for performing the services as set forth in this SOW.

Client is responsible for making available to PwC, upon request, all of the necessary information and company personnel to whom PwC can direct inquiries to perform its services as set forth in this SOW.

PwC will make specific inquiries of Client management when performing the services as set forth in this SOW. PwC intends to rely upon the results of its SOX audit procedures and the responses to its inquiries in forming its findings.

Because of the importance of oral and written representations to effectively perform the services as set forth in this SOW, Client releases PwC from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by Client.

2.5 In addition to the engagement limitations set forth in Section 15 in the Agreement:

PwC's engagement does not constitute an audit, examination or other attestation, the objective of which is the expression of an opinion on financial statements, on other subject matter or on Client's assertion. Accordingly, PwC will not express such an opinion.

PwC is responsible for performing the services set forth in this SOW in accordance with the terms of the Agreement and this SOW and reporting its findings thereon. The day-to-day performance of the services as set forth in this SOW will be directed, reviewed, and supervised by PwC.

PwC will communicate to Client any illegal act, material errors or evidence that fraud may exist identified during the course of providing the services as set forth in this SOW.

2.6 Timing

The timing of the services to be provided hereunder is as follows:

Project Start Date:	February 15, 2006
Estimated Project Completion Date:	March 31, 2007

III. RESOURCES ASSIGNED TO THIS SOW

The PwC leadership team assigned to provide services and deliverables under this SOW are as follows:

Brian Decker, Global Engagement Partner
Mark Mendola, Global Relationship Partner
Stasi Brown, Engagement Director
Shannon Herbst, Engagement Manager
Dave Erickson, Lead IT Partner
Dennis Wojdyla, IT Managing Director
Scott Osterman, SAP Director
Brian Towhill, Territory Leader - Europe
Adolfo Ramirez, Territory Leader - Latin America
Patrick Fitzgerald, Territory Leader - Asia Pacific

This leadership team will assign additional personnel as necessary throughout the course of the project.

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms

Payment terms are consistent with the terms in Section 4. of the Master Professional Services Agreement.

4.2 Professional Fees and Expenses

PwC's fees are based on the time required by the individuals assigned to the engagement. Individual hourly rates vary according to the degree of responsibility involved and experience and skill required. See attached Appendix A for billing rates by personnel level and country. Expenses will be billed in accordance with the terms in Section 3. of the Master Professional Services Agreement.

4.3 Fees at Risk

As part of the engagement as set forth by this SOW, PwC will identify process improvements, both within the SOX 404 process as well as within the underlying financial processes, that if implemented would reduce Client's overall costs by \$5 million or more per year.

To the extent that PwC does not identify at least that level of savings during calendar 2006, PwC's fees for the services provided under this SOW will be reduced up to \$1 million, proportionately on the level of savings identified.

The savings identified by PwC must be agreed to by Client (both in process and total savings amount) before being considered as part of the \$5 million commitment and must make reasonable economic sense in the business condition and under the market constraints that Client is in at the time that each process improvement is identified.

All process improvements will be evaluated at a monthly meeting and confirmed in writing by the agreement of both Parties at the monthly meeting following.

Should it be necessary, and to fulfill the terms of this section, Client will withhold payment of the last \$1 million (or proportionate share thereof) of fees to PwC prior to 2006 year-end verification of the total amount of process improvements is agreed upon.

4.4 Reliance Credit

To the extent that Client's external auditors do not rely upon PwC's SOX 404 testing, retesting or validation work, Client and PwC agree to meet to discuss specific reasons for Client's external auditors' lack of reliance. To the extent that the lack of reliance is the result of a failure by PwC to comply with Sections 2.2 and 2.3 of this SOW, PwC will provide a credit (or return of fee if no further work is required) to Client in the amount of the fees charged for the work which did not meet the requirements of said Sections.

In the alternative, PwC may fix the deficiency in the SOX 404 work, to the extent that it is able, to gain reliance by Client's external auditors without additional charge in fees or costs to Client.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

5.1 Other matters

While Client personnel may have access to and may use PwC proprietary technology and material during the course of the engagement, PwC does not grant a license in the PwC proprietary technology and material that do not form part of the deliverables to Client.

5.2 In the event PwC is requested or authorized by Client or required by government regulation, subpoena, or other legal process to produce its working papers or its personnel as witnesses with respect to its engagement for Client, Client will, so long as PwC is not a party to the proceeding in which the information is sought, reimburse PwC for our professional time and expenses, as well as the reasonable fees and expenses of its counsel, incurred in responding to such a request.

5.3 Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform the Services. Client shall perform the tasks and provide the assistance described in this SOW. Client and PwC shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources. Client agrees to perform in a timely fashion those tasks and provide the personnel agreed to by the parties and set forth herein.

5.4 In providing PwC with access to Client's network, the Internet and Client's extranet, PwC will complying with all of the following:

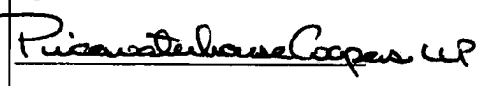
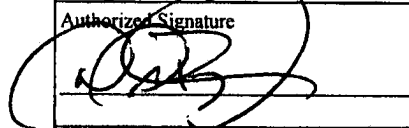
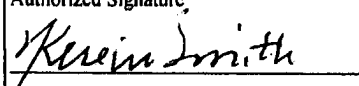
- (a) PwC will comply with the Client's Information Security Policy which will be made available to PwC.
- (b) PwC is responsible and accountable for ensuring that all PwC devices attaching to Client's network have the most current version of anti-virus software. The type of anti-virus software and the manner in which updates shall be enabled shall be documented and provided to Client.
- (c) PwC is responsible and accountable for ensuring that all PwC devices attaching to Client's network are maintained with current patch levels for all Operating Systems and applications. The manner in which updates shall be enabled shall be documented and provided to Client.
- (d) PwC shall encrypt Client information classified as "Delphi SECRET" or "Delphi CONFIDENTIAL" and any personal information stored on a laptop or servers used by PwC. Communications shall be secure (i.e., SSL/VPN, secret/confidential files sent encrypted, etc.). PwC and Client to agree on which PwC personnel should be issued and utilize Client e-mail accounts (PWCConsultant@delphi.com).
- (e) PwC shall not store Client information on a laptop for any longer than is necessary to fulfill a specific business need and must delete or transfer laptop data to a secure device as soon as practicable possible.
- (f) PwC shall remove from the laptop in an irretrievable fashion all Client information and records at the completion of this SOW unless instructed otherwise by Client.
- (g) Client reserves the right to audit anti-virus software or operating system patch levels for laptops being used by PwC personnel and/or to vary the device off-line from Client network at any time throughout PwC's performance of this SOW.
- (h) PwC shall report any data spills or loss of a laptop to Delphi IT Security immediately.
- (i) PwC shall maintain a listing of all PwC employees who perform services under this SOW and shall provide to Client regular updates to the list.

5.5 Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of Client, and excluding any liabilities associated with Client's obligations under Section 6(b), acknowledging that Deliverables will be provided to

Client's external auditors subject to PwC obtaining the release as set forth in Section 2.3 of this SOW and Section 11(d) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of Client's breach of contract, negligence or other tort committed by client regardless of the theory of liability asserted, is limited to no more than \$1,000,000.

5.6 Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of PwC's breach of contract, negligence or other tort committed by PwC regardless of the theory of liability asserted, is limited to no more than the total amount of two times the fees paid to PwC under this SOW.

IN WITNESS WHEREOF, the parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PwC LLP			
Signature	Printed Name	Title	Date
	Brian Decker	Partner	Feb. 15, 2006
Delphi Corporation			
Authorized Signature	Printed Name	Title	Date
	DAVID A. BAYLES	Director, Surrogate Order Compliance & Internal Control	May 11, 2006
Authorized Signature	Printed Name	Title	Date
	Kevin Smith	Director, GSM Indirect	May 11, 2006



PricewaterhouseCoopers LLP
1900 St. Antoine Street
Detroit MI 48226-2263
Telephone (313) 394 6000
Facsimile (313) 394 6555
www.pwc.com

Exhibit C

February 16, 2006

Mr. David A. Bayles
Delphi Corporation

Dear Mr. Bayles:

In connection with the integrated audit of the consolidated financial statements of Delphi Corporation, a Delaware corporation ("Client") for the year ending December 31, 2006 in accordance with generally accepted auditing standards, you have asked PricewaterhouseCoopers LLP to agree to provide Ernst & Young LLP, your financial statement auditors, with copies of the working papers prepared as part of the services performed under Statement of Work (SOW) Number _____ and to discuss with them the work we have carried out in connection with their auditing procedures under Statement on Auditing Standards No. 65 (AU 322), *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements* and Auditing Standard No. 2, *An Audit of Internal Control over Financial Reporting Performed in Connection with an Audit of the Financial Statements*. It is expected that Ernst & Young LLP will treat materials and information made available to them in their AU 322 review as confidential client information in accordance with Section 301 of the American Institute of Certified Public Accountants Code of Professional Conduct.

We confirm we will provide full cooperation to Ernst & Young LLP, on the understanding our reports were addressed to you and have been prepared on your instructions under the terms of our SOW effective February 15, 2006.

The workpapers prepared as part of performing services in accordance with SOW Number _____ were prepared for the benefit of the management of Delphi Corporation. Our internal audit work and the related internal audit working papers were not intended for the benefit of Ernst & Young LLP and should not be taken to supplant other inquiries and procedures that Ernst & Young LLP should undertake for the purpose of satisfying itself regarding its opinion on the consolidated financial statements of Delphi Corporation and the scope of its audit work. We accept no responsibilities in this regard except for that which is set forth in SOW # _____.

Client agrees to indemnify and hold harmless PwC and the global network of PricewaterhouseCoopers firms, the partners, principals or employees of PwC or the PricewaterhouseCoopers Firms from and against any claim that is asserted by or on behalf of any of the business operations in which Client has a direct or indirect controlling interest and that are receiving Services or Benefits of Services under the Agreement (collectively "Service Recipients") other than Client arising out of or relating to the Services and/or Deliverables provided under the Agreement, and all liabilities, costs, damages and expenses imposed or incurred in connection therewith, including reasonable attorneys' fees.



PwC is the US member firm of the global network of PricewaterhouseCoopers firms (exclusive of PwC, the "PricewaterhouseCoopers Firms"). In the course of providing the Services and/or Deliverables to Client under the Agreement, PwC, may, in its discretion, draw on the resources of and subcontract to other PricewaterhouseCoopers Firms. Client agrees that PwC may provide any information PwC receives in connection with this engagement to other PricewaterhouseCoopers Firms for the purpose of providing the Services and/or for internal administrative and regulatory compliance purposes. The provision of Services and/or Deliverables will remain the responsibility of PwC. Client agrees that in relation to the Services and this Agreement, its relationship is solely with PwC. Client further agrees that no PricewaterhouseCoopers Firms, nor the partners, principals or employees of PwC or the PricewaterhouseCoopers Firms (together the "Beneficiaries"), who perform work in connection with the Services and/or Deliverables will have any liability to Client in connection with the Services or this Agreement. Client therefore agrees to bring any claim under this Agreement against PwC and not to bring a claim of any nature against any such PricewaterhouseCoopers Firm relating to the Services, Deliverables or this Agreement except where such a claim cannot be excluded by law.

We will provide Ernst & Young LLP with a copy of this letter.

Please confirm your agreement with the foregoing by signing and dating a copy of this letter and returning it to PricewaterhouseCoopers LLP.

Very truly yours,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Acknowledged by:

Delphi Corporation

By: *Kevin Smith*
(Name of company official)
Director, GSM Indirect
(Title)
5/11/06
(Date)



We acknowledge that we read the foregoing and understand that access to PwC's working papers is provided on the basis stated above.

Ernst & Young LLP

Stu Z. Shulman, PARTNER
(Signature and title)

5/10/06
(Date)

Exhibit 3

Statement Of Work For Executive Personal Financial Planning Services

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: Executive Personal Financial Planning Services

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated March 17, 2006, between Delphi Corporation ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers tax planning services and personal financial planning services. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

2.1 Services to be provided by PwC:

Tax Planning Services

- . Assistance with income tax projections
- . Modeling tax impact of company benefits
- . Modeling tax impact of life events
- . Withholding and estimated tax payment sufficiency analyses

Personal Financial Planning Services

- . Cash flow and debt management
- . Stock options
- . Educational funding
- . Retirement planning
- . Retirement distributions
- . Investment strategies
- . Estate tax minimization
- . Wealth distribution

2.2 Deliverables: Analyses, recommendations and assistance.

2.2 Client's Responsibilities:

- . Provide PwC with a list of authorized executives who may receive services in terms of this agreement.

- . Provide accurate compensation information for each authorized executive.
- . Provide detailed information regarding company benefits and retirement plans.

2.3 Timing: We are prepared to begin working with your team immediately.

The timing of the services to be provided hereunder is as follows:

Project Start Date:	1/1/2006
Estimated Project Completion Date:	3/31/2007

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows: Detroit Office Personal Financial Planning Group.

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms: No changes from Agreement

4.2 Professional Fees and Expenses:

Total charges will be \$6,000 per participant per year, except that the initial year of services will be approximately \$11,000 per participant. The fee for certain specified individuals on the Strategy Board will be \$2,000 higher.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

- 5.1 Limitation of Liability:** Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of client or in connection with Client's violation of its obligations under section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by Client, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW.

5.2 N/A

5.3 For engagements that will take over a year: Because adverse income tax consequences may result from assignment of personnel at project sites for an engagement for a year or more, such personnel may annually be required by PwC to break from providing services to Client. PwC will monitor its staff on the long-term expense reimbursement policy and will inform Client prior to such break. If Client does not want to release personnel from performing Services for the aforementioned period, Client shall pay to PwC the amount of compensation provided by PwC to its personnel to cover the tax consequences thereof.

5.4 If applicable: Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform the Services. Client shall perform the tasks and provide the assistance described in this SOW. Client shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources. Client agrees to perform in a timely fashion those tasks and provide the personnel agreed to by the Parties and set forth herein.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.


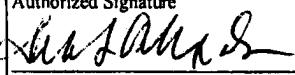
PricewaterhouseCoopers LLP			
Signature 	Printed Name <u>Michael Cenka</u>	Title <u>Partner</u>	Date <u>4/25/06</u>
Signature _____	Printed Name _____	Title _____	Date _____
DELPHI CORPORATION			
Authorized Signature 	Printed Name <u>Debra S. Alexander</u>	Title <u>Exec Dir Global Comp</u>	Date <u>4-24-06</u>
Authorized Signature _____	Printed Name _____	Title _____	Date _____

Exhibit 4

Statement Of Work For Tax Compliance-Foreign Affiliate Reporting

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: Tax Compliance - Foreign Affiliate Reporting

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated March 17, 2006, between Delphi Corporation ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers tax compliance assistance in connection with the foreign affiliate tax reporting requirements included in the 2005 Delphi consolidated US tax return. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

2.1 Services to be provided by PwC: Preparation of Forms 5471, 8858, 8865, and related forms and schedules. This assistance will include analysis and computations of U.S. earnings and profits and related creditable income tax pools. This assistance will also include analysis of potential subpart F inclusions and the U.S. tax implications of dividend distributions and related Section 902 credits.

Preparation of Form 1118 and related forms and schedules. This assistance will include analysis and computations of foreign source income, the allocation and apportionment of expenses and available direct and indirect foreign tax credits.

Compilation of intercompany transaction flow information for use in transfer pricing analyses. This assistance will include the preparation of a trade flow summary based on information provided in Delphi's foreign reporting packages. The summary will include specific details on tangible goods transactions, royalty payments and receipts, service charges, and lending arrangements between Delphi affiliates around the world. This assistance may also include testing of pricing results from a U.S. transfer pricing perspective against Delphi's expected outcomes.

2.2 Deliverables: Requested assistance will be provided under the direction and supervision of Delphi's tax department, and the final

responsibility for the review and submission of complete and accurate tax returns and schedules will be with Delphi.

2.3 Client's Responsibilities: Supervision of loan staff [covered in section 5.4] and requisite financial information to perform the tax compliance services.

2.4 Timing: We are prepared to begin working with your team immediately. We will make the lead Senior Associate and Transfer Pricing Associate available to you at your earliest convenience, and will commit to making meeting your needs the priority in their schedules until your 2005 returns are filed

The timing of the services to be provided hereunder is as follows:

Project Start Date:	This is a continuation of the engagement under letter of February 14, 2006, accepted February 23, 2006.
Estimated Project Completion Date:	6/15/2006

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows: Don VanArsdalen, Curt Lawler, and Michael Schuler. Other tax professionals if needed.

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms: No changes from Agreement.

4.2 Professional Fees and Expenses [list any taxes applicable]: For this engagement, our fee is based on the number of hours of professional time provided at the discounted hourly rate below plus reimbursement of out-of-pocket expenses:

Senior Associate	\$ 155.00 / hour
Associate – Transfer Pricing	\$ 125.00 / hour
Associate – Other	\$ 110.00 / hour
No applicable taxes.	

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

5.1 Limitation of Liability: Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of client or in connection with Client's violation of its obligations under section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by Client, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW.

5.2 N/A

5.3 N/A

5.4 If applicable: Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform the Services. Client shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.



PricewaterhouseCoopers LLP			
Signature 	Printed Name <u>Michael Cento</u>	Title <u>Partner</u>	Date <u>4/25/06</u>
Signature _____	Printed Name _____	Title _____	Date _____
DELPHI CORPORATION			
Authorized Signature 	Printed Name <u>JAMES P. WHITSON</u>	Title <u>CHIEF FINANCIAL OFFICER</u>	Date <u>19 APR 2006</u>
Authorized Signature _____	Printed Name _____	Title _____	Date _____

Exhibit 5

Statement Of Work For PwC WNTS Advocacy Series

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: PwC WNTS Advocacy Services

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated March 17, 2006, between Delphi Corporation ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers various services relating to consulting and advocacy with respect to tax policy, legislative and IRS administrative matters. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

2.1 Services to be provided by PwC: This SOW covers Washington National Tax Services (WNTS) retainer-based programs including the Washington Tax Service (providing analysis of emerging tax issues of importance to Delphi), the Tax Study Group (a discussion and analysis forum of top tax executives) and the International Tax Policy Forum (a discussion and analysis forum of tax executives focused on international tax policy issues). In addition to the periodic meetings, conference calls and materials provided by these programs, this SOW also covers as needed consulting and deliverables on emerging policy issues.

2.2 Deliverables: Memos, email correspondence, etc.

2.3 Client's Responsibilities: Attending meetings and conference calls on an as needed basis.

2.4 Timing: As needed basis.

The timing of the services to be provided hereunder is as follows:

Project Start Date:	1/1/2006
Estimated Project Completion Date:	3/31/2007

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows: Washington Tax Services personnel including Bob Shapiro, Lindy Paul and Don Longano.

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms: No changes from Agreement.

4.2 Professional Fees and Expenses [list any taxes applicable]: The fee for these services is retained in the amount of \$60,000 per year, invoiced at \$5,000 per month. Reimbursement of out of pocket expenses will be additionally invoiced. No applicable taxes.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

5.1 Limitation of Liability: Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to not more than the fees paid to PwC for the services provided under this SOW. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of client or in connection with Client's violation of its obligations under section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by client, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under the SOW.

5.2 Insert terms specific to Project – Not applicable.

5.3 If applicable: Not applicable.

5.4 If applicable: Not applicable.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.


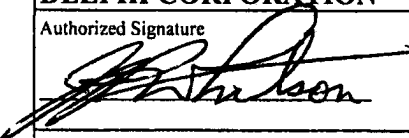
PricewaterhouseCoopers LLP			
Signature 	Printed Name <u>Michael Calkins</u>	Title <u>Partner</u>	Date <u>4/25/06</u>
Signature _____	Printed Name _____	Title _____	Date _____
DELPHI CORPORATION			
Authorized Signature 	Printed Name <u>James P. Whitson</u>	Title <u>Chief Tax Officer</u>	Date <u>19 Apr 2006</u>
Authorized Signature _____	Printed Name _____	Title _____	Date _____

Exhibit 6

Statement Of Work For Miscellaneous General Consulting Not Exceeding \$20,000

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: Miscellaneous General Consulting Not Exceeding \$20,000

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated March 17, 2006, between Delphi Corporation ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers miscellaneous general tax consulting including consulting with PwC's U.S. and foreign offices and subscription/data services for accounting and miscellaneous needs. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

- 2.1 Services to be provided by PwC:** PwC will provide miscellaneous general tax consulting services for projects not exceeding \$20,000 per project.
- 2.2 Deliverables:** Memos or emails, (oral conversations must be followed up in a written memo or email).
- 2.3 Client's Responsibilities:** Providing facts and questions in written or email form.
- 2.4 Timing:** As needed basis.

The timing of the services to be provided hereunder is as follows:

Project Start Date:	3/1/2006
Estimated Project Completion Date:	3/31/2007

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows: PwC partners or managers located in cities such as Detroit or Washington DC or foreign office locations.

IV. PAYMENT; EXPENSES; AND INVOICES

- 4.1 Payment Terms:** No changes from Agreement.
- 4.2 Professional Fees and Expenses [list any taxes applicable]:** Delphi negotiated hourly rates both within and without the US. Responsibility for any applicable taxes will be negotiated in conjunction with the hourly rates.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

- 5.1 Limitation of Liability:** Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than 10 times the total amount of fees paid to PwC for the services provided under this SOW that give rise to the liability. Any liability arising in connection with the subscription/data services will be limited to fees paid. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of Client or in connection with Client's violation of its obligations under section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by client, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for the services provided under this SOW.
- 5.2 Insert terms specific to Project – N/A**
- 5.3 For engagements that will take over a year:** Because adverse income tax consequences may result from assignment of personnel at project sites for an engagement for a year or more, such personnel may annually be required by PwC to break from providing services to Client. PwC will monitor its staff on the long-term expense reimbursement policy and will inform Client prior to such break. If Client does not want to release personnel from performing Services for the aforementioned period, Client shall pay to PwC the amount of compensation provided by PwC to its personnel to cover the tax consequences thereof.
- 5.4 If applicable:** If the parties separately agree, Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform the Services. Client shall ensure that it has appropriate back up, security and virus-checking

procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.


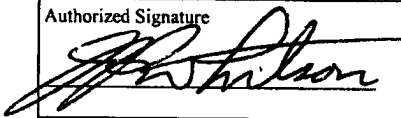
PricewaterhouseCoopers LLP			
Signature 	Printed Name <u>Michael Beato</u>	Title <u>Partner</u>	Date <u>4/25/06</u>
Signature _____	Printed Name _____	Title _____	Date _____
DELPHI CORPORATION			
Authorized Signature 	Printed Name <u>JAMES P. WHITSON</u>	Title <u>CHIEF FINANCIAL OFFICER</u>	Date <u>19 APR 2006</u>
Authorized Signature _____	Printed Name _____	Title _____	Date _____

Exhibit 7

Dispute Resolution Procedures

Exhibit 7 - DISPUTE RESOLUTION PROCEDURES

The following procedures shall be used to resolve any controversy or claim ("dispute") as provided in this Master Agreement. If any of these provisions are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

Mediation

A dispute shall be submitted to mediation by written notice to the other party or parties. In the mediation process, the parties will try to resolve their differences voluntarily with the aid of an impartial mediator, who will attempt to facilitate negotiations. The mediator will be selected by Master Agreement of the parties. If the parties cannot agree on a mediator, a mediator will be designated by the American Arbitration Association ("AAA") or JAMS/Endispute at the request of a party. Any mediator so designated must be acceptable to all parties.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the dispute.

The mediation will be treated as a settlement discussion and therefore will be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. No recording or transcript shall be made of the mediation proceedings.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Arbitration

If a dispute has not been resolved within 90 days after the written notice beginning the mediation process (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute will be settled by arbitration. The arbitration will be conducted in accordance with the procedures in this document and the Arbitration Rules for Professional Accounting and Related Services Disputes of the AAA ("AAA Rules").

Exhibit 8

PricewaterhouseCoopers Relationships Identified

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

This information is being provided in connection with the Affidavit of PricewaterhouseCoopers LLP in Connection with its Employment and Retention as Sarbanes-Oxley Advisors and Tax Advisors for the Debtors (the "Affidavit") (hereinafter, together with its affiliates, for this purpose only, "PricewaterhouseCoopers"). PricewaterhouseCoopers or its affiliates currently perform or have previously performed services as described in the Affidavit and/or in matters unrelated to these Chapter 11 Cases to the following individuals or entities or have other relationships with such entities, such as banking relationships.

Conflicts Entities for Project Motown

Domestic Subsidiaries

- 7. CEI Co., Ltd. (Tennessee)
- 25. Delphi Diesel Systems Corp. (Delaware)
- 26. Delphi Electronics (Holding) LLC (Delaware)
- 49. HE Microwave LLC (Delaware)
- 52. Packard Hughes Interconnect Company (Delaware)

Foreign Subsidiaries

- 69. Bujias Mexicanas, S.A. de C.V. (Mexico)
- 84. Daewoo Motor Co., Ltd. (Korea)
- 140. Delphi Electronic Suzhou Co. Ltd. (Peoples Republic of China)
- 189. KDS Company, Ltd. (Korea)
- 196. NSK Ltd. (Japan)
- 199. Packard Korea Incorporated (Korea)
- 202. PROSTEP AG (Federal Republic of Germany)

Joint Owners of Subsidiaries

- 227. Furukawa Electric North America APD, Inc.
- 233. Raytheon Company
- 234. Royce & Associates
- 235. RS Investments Management

Customers

- 407. Aftermarket Technology Corp.
- 410. AZ Automotive Corp.
- 412. BMW
- 413. Caterpillar Inc.
- 414. Collins & Aikman Corp.
- 415. Cummins Inc.
- 416. Daewoo Motor
- 418. DaimlerChrysler Corp., US
- 421. Denso
- 423. Ford Motor Co.
- 424. Fuji Heavy Industries

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

- 425. General Motors Corp.
- 426. GM Powertrain
- 439. Mitsubishi Motors of America Credit Co.
- 441. Navistar International Corporation
- 447. Renault
- 452. Toyota Motor Credit Corporation
- 453. TRW
- 454. Volvo Truck
- 456. Yorozu
- 463. Applied Biosystems
- 466. Cambrex Bio Science
- 469. Caterpillar Engine Systems
- 476. Hewlett-Packard Co.
- 479. Inogen
- 484. Johnson Controls Inc. (JCI)
- 488. L-3 Communications
- 493. Medtronic Navigation
- 497. Niton Corporation
- 506. StorageTek

Insurance Providers

- 517. ACE American Insurance Company
- 518. AIG/American International Group, Inc.
- 519. Allied World Assurance Company, AWAC
- 520. American International Companies
- 522. AON Risk Services of Illinois
- 523. AON Risk Services, Inc.
- 525. CIGNA Behavioral Health
- 526. CIGNA Corp.
- 533. Hewitt Associates
- 534. JLT Services
- 535. Lexington Insurance Companies
- 539. MetLife
- 551. University of Michigan
- 553. Zurich American Insurance Company
- 554. ACE USA
- 555. AIG World Source
- 557. American International Specialty Lines Insurance Company
- 560. GEP
- 566. Lloyds of London
- 567. Marsh USA, Inc. (Broker)
- 568. Tokio Marine
- 570. AIG Excess Casualty North America (Lexington)
- 573. AON UK
- 575. AXIS
- 578. Continental Casualty Co. (C.N.A)

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

- 579. Federal Ins. Co. (Chubb)
- 584. National Union Fire Ins. Co. (AIG)
- 585. Pacific Employers Insurance Co. (ACE USA)
- 591. ACE Insurance Co.
- 592. AIG WorldSource
- 595. ANR Pipeline Company
- 601. Panhandle Eastern Pipeline Company
- 604. The Hartford

Vendors

- 608. 3M Company
- 637. Cie Automotive Sa
- 642. Dayco Products LLC
- 644. Deloitte & Touche
- 646. Dhl Danzas Air & Ocean
- 658. General Electric Capital Corporation
- 659. General Electric Co. Inc.
- 676. Kyocera
- 688. Metropolitan Life Ins. Co.
- 689. Microsoft Services
- 712. Qek Global Solutions
- 717. Securitas Security
- 721. Siemens Automotive Ltd.
- 722. Siemens AG
- 732. Thyssenkrupp AG
- 736. TRW Automotive
- 737. TT Electronics PLC
- 740. Umicore Sa
- 742. US Steel Corporation
- 748. Visteon Automotive Systems
- 753. Bayer AG
- 756. Equistar Chemicals LP
- 759. GKN PLC
- 761. Henkel KGAA
- 763. Intec Group Inc., The
- 774. Norandal
- 780. PFG
- 784. PMP
- 791. Shell Oil
- 795. Swatch Group
- 806. SIRVA Relocation LLC
- 807. EI Dupont de Nemours & Co. Inc.
- 812. Daihatsu
- 816. Wal-Mart Stores CE
- 821. Hub Group
- 838. ATF

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

- 844. Dana Corporation
- 852. Exxon Mobile Corp.
- 871. Pechiney Rolled Products
- 878. TI Group Automotive System
- 883. Corus LP
- 885. Aisin Seiki Co Ltd
- 888. Delta
- 892. State of Michigan
- 905. Saab Automobile AB
- 908. Amphenol Corp
- 909. Asahi Glass Co
- 912. British Vita PLC
- 918. International Rectifier Corp
- 921. Mitsubishi Electric
- 927. Rohm Co Ltd
- 933. Sumitomo Electric Industries Ltd
- 934. Taiho Corporation of Europe Kft
- 936. TPG Advisors

Professionals

- 943. Fidelity Employer Services Company LLC
- 944. Fidelity Institutional Retirement Services Company
- 967. FTI Consulting, Inc.
- 973. KPMG LLC
- 981. McCann-Erickson
- 982. MIT
- 989. Saloman Smith Barney
- 990. Sapient
- 997. TBM
- 1000. TSSC
- 1003. Watson Wyatt & Company
- 1008. O'Melveny & Meyers, LLP
- 1025. Det Norske Veritas
- 1041. TPI
- 1046. Calwest
- 1066. Parsons
- 1067. Paul Hastings Janofsky & Walker LLP

Indenture Trustees

- 1081. Bank One Trust Company N.A.
- 1082. J.P. Morgan Trust Company, N.A.

Underwriters of Securities

- 1086. ABN AMRO Incorporated
- 1088. Banc of America Securities LLC
- 1089. Barclays Capital Inc.

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

- 1091. BNP Paribas Securities Corp
- 1093. Citigroup Global Markets Inc.
- 1095. Credit Suisse First Boston LLC
- 1097. Deutsche Bank Securities Inc.
- 1099. HSBC Securities Inc.
- 1100. J.P. Morgan Securities Inc.
- 1103. Merrill Lynch, Pierce, Fenner & Smith Incorporated
- 1105. Morgan Stanley & Co. Incorporated
- 1106. Oppenheimer & Co. Inc.
- 1116. U.S. Bancorp Piper Jaffray Inc.
- 1117. UBS Securities LLC
- 1119. Wachovia Capital Markets, LLC
- 1120. Wells Fargo Van Kasper LLC

Unions

- 1161. United Steelworkers of America

Counterparties to Major Leases

- 1168. Ford Motor Land Development Corporation
- 1178. Wells Operating Partnership, L.P.

Counterparties to Major Contracts

- 1183. Alabama Gas Corporation
- 1185. Alltel
- 1186. Ameritech Information Systems, Inc.
- 1189. Applera Corporation
- 1190. ARL
- 1191. AT&T Corporation
- 1192. AT&T Solutions, Inc.
- 1193. AT&T Wireless
- 1203. Consumers Energy
- 1215. El Paso Electric Co. TX
- 1227. Honeywell International
- 1230. Indiana-American Water Company
- 1251. Nextel Communications
- 1266. SBC Ameritech
- 1267. SBC Global Services, Inc.
- 1268. SkyTel
- 1269. Southern California Edison
- 1273. Tennessee Valley Authority
- 1274. Time Warner
- 1277. TXU Energy Retail Company LP
- 1288. Bell South
- 1299. Ericsson AB
- 1302. IBM Corporation
- 1310. Lucent Technologies Inc.

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

- 1314. MMT SA
- 1318. Nokia Corporation
- 1322. Satyam
- 1325. TCS

Lenders

- 1333. Banc One Capital Markets, Inc.
- 1335. Jupiter Securitization Corporation
- 1336. ABN AMRO Bank N.V.
- 1340. JPMorgan Bank, N.A.
- 1341. Wachovia Bank, National Association
- 1344. Michigan Strategic Fund
- 1346. Citicorp Securities, Inc.
- 1353. Regions Bank
- 1355. A3 Funding LP
- 1356. Ableco Finance LLC
- 1357. Agricultural Bank of China
- 1365. Bank of America, N.A.
- 1366. Bank of China Luxembourg SA
- 1367. Bank of New York
- 1368. Bank of Nova Scotia
- 1369. Bank of Toyko Mitsubishi Company
- 1370. Barclays Bank PLC
- 1371. BNP Paribas
- 1376. Citibank N.A.
- 1377. Citigroup Financial Products Inc.
- 1380. Credit Industriel et Commercial
- 1381. Deutshce Bank AG
- 1382. Deutsche Bank Trust Company America
- 1383. Dymas Funding Company LLC
- 1385. Fifth Third Bank, Eastern Michigan
- 1386. Goldman Sachs Credit Partners L.P.
- 1390. HSBC Bank USA, National Association
- 1392. Lehman Commercial Paper, Inc.
- 1393. Mizuho Corporate Bank Ltd. fka DKB
- 1394. Morgan Stanley Senior Fundings, Inc.
- 1395. Protective Life Insurance Company
- 1396. Sequils Ing I, Ltd.
- 1398. Societe Generale SA New York
- 1399. Special Situations Investing Group
- 1400. Sumitomo Mitsui Banking Corporation
- 1405. UBS AG, Stamford Branch
- 1406. UBS Loan Finance LLC
- 1407. UFJ Bank Limited
- 1410. Sea Pines Funding LLC
- 1412. Citicorp Vendor Finance, Inc.

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

1417. Whitney Private Debt Fund LP
1418. Bear Stearns Investment Products
1421. Access Institutional Loan Fund
1425. Ahab Partners, L.P.
1426. Airlie Opportunity Master Fund, Ltd
1428. AMMC CLO
1433. Atrium
1437. BDC Finance LLC
1441. Boldwater Credit Opportunities
1443. Boston Income Portfolio
1450. Castle Garden Funding
1451. Castle Hill
1458. Colonial Funding LLC
1472. Duma Master Fund LP
1473. Dunes Funding LLC
1481. Flagship CLO
1484. Forstress Credit Funding
1486. Galaxy
1492. Guggenheim Portfolio Company XII
1494. Harbour Town Funding LLC
1495. High Income Portfolio
1496. Highland Floating Rate
1498. IDS Life Insurance Company
1522. Metropolitan West
1525. Muirfield Trading LLC
1526. National City Bank
1529. Oak Hill Securities Fund
1530. OCM High Yield Plus Fund LP
1531. Octagon Investment Partners
1532. Panton Master Fund LP
1534. PIMCO Floating
1536. Pioneer Floating Rate Trust
1542. Prospect Funding I, LLC
1543. Putnam Investments
1546. Quattro
1547. R2 Top Hat, Ltd.
1548. Race Point
1549. Red Fox Funding LLC
1551. Riviera Funding LLC
1554. Rosemont CLO, Ltd.
1555. Salomon Brothers Variable Rate
1556. Sankaty High Yield Partners
1561. SEI Institutional Managed TST
1570. Stanfield
1571. SunTrust Bank Atlanta
1572. TCW

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

- 1574. The Foothill Group Incorporated
- 1581. Watershed Capital
- 1582. Waterville Funding LLC
- 1585. Western Asset Floating Rate

Litigation Parties

- 1700. Opel Hungary/GMPT
- 1704. Denso Corporation
- 1706. DHB-CA
- 1708. DSL Net Inc.
- 1713. Energy Conversions Systems (ECS) f/k/a Morganite
- 1724. First Technology
- 1747. HPI
- 1752. ICG
- 1781. Lockheed Martin Corp.
- 1793. Means Industrial, Inc.
- 1810. NGK Spark Plugs USA, Inc.
- 1820. Paragon/CJR
- 1833. Praxair Surface Technologies
- 1863. Siemens VDO Automotive AG (SVDO)
- 1891. Grundig Multimedia B.V.
- 1894. ESS, Inc.
- 1899. Valeo Electrical Systems, Inc.
- 1900. Valeo Switches and Detection Systems, Inc.
- 1923. Bentley Rolls-Royce
- 1947. CWI
- 1952. DMS NA
- 1959. Epsilon
- 1982. Honeywell ACS Sensing & Control
- 2016. MCI Telecommunications Corporation
- 2021. Opel
- 2062. Arnold & Porter
- 2075. Eftec North America, LLC
- 2093. Invensys
- 2115. Krupp-Hoersch
- 2128. Mubea, Inc.

Holders of 5% or More of Equity Security of Company

- 2161. Capital Group International, Inc.
- 2162. Capital Research & Management Company
- 2163. Dodge & Cox
- 2164. State Street Bank and Trust Company
- 2165. Brandes Investment Partners, LLC

Noteholders Holding 5% or More of Insurance Notes of Company

- 2168. Lehman Brothers, Inc.

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

2169. Mellon Trust

Objecting/Adverse Parties/Postpetition Parties

2174. A. Schulman, Inc.
 2177. Autocam Corporation
 2180. Concordia Advisors LLC
 2185. DOTT Industries, Inc.
 2187. Elliot & Associates
 2189. Fujikura America, Inc.
 2207. SBC Communications Inc.
 2215. XM Satellite Radio, Inc.
 2216. Alcan Rolled Products-Ravenswood, LLC
 2217. Baker Hughes Incorporated
 2219. BASF Corporation
 2220. Datwyler Inc.
 2222. GKN Sinter Metals, Inc.
 2223. Greer Stop Nut, Inc.
 2224. Hexcel Corporation
 2229. Koyo Corporation
 2234. NSS Technologies, Inc.
 2242. Saturn Electronics
 2246. SPS Technologies Waterford Company
 2247. SPS Technologies, LLC
 2249. Sumitomo Corporation of America
 2251. TRW Canada Limited
 2252. TRW Electronica Ensambls S.A. de C.V.
 2253. TRW Vehicle Safety Systems, Inc.
 2254. Valeo Climate Control Corp.
 2259. Barnes Group Inc.
 2262. Cadillac Rubber & Plastic
 2264. Daewoo International (America) Corp.
 2271. Sojitz Corporation of America
 2272. Sony Electronics, Inc.
 2285. CSX Transportation, Inc.
 2287. Appaloosa Management L.P.
 2294. Law Debenture Trust Company Of New York
 2300. Thermo NITON Analyzers LLC
 2303. Deutsch Dagan Ltd.

Master Service List and 2002 List

2310. APL Co. Pte Ltd.
 2318. Capro, Ltd.
 2319. Cerberus Capital Management, L.P.
 2326. CoorsTek, Inc.
 2328. Daishinku (America) Corp.
 2330. Davis Polk & Wardwell

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

- 2348. McDermott Will & Emery LLP
- 2354. National City Commercial Capital
- 2357. Pacific Gas Turbine Center, LLC
- 2360. Priority Health
- 2364. Quaker Chemical Corporation
- 2365. Rassini, S.A. de C.V.
- 2368. SANLUIS Rassini International, Inc.
- 2370. Simpson Thatcher & Bartlett LLP
- 2376. Teleflex Automotive Manufacturing Corporation
- 2377. Teleflex Incorporated
- 2378. Teleflex Morse (Capro)
- 2380. Thermotech Company
- 2381. Thyssenkrupp Stahl Company
- 2382. Thyssenkrupp Waupaca, Inc.
- 2385. Toyota Tsusho America, Inc.
- 2402. AP Racing
- 2407. Bibielle S.p.A.
- 2410. Brembo S.p.A.
- 2420. Doosan Infracore America Corp.
- 2443. Kuss Corporation
- 2452. MeadWestvaco Corporation
- 2458. Moody's Investors Service
- 2459. National Instruments Corporation
- 2462. Nichicon (America) Corporation
- 2466. Oasis SiliconSystems AG
- 2472. Orbotech, Inc.
- 2473. Parlex Corporation
- 2476. Precision Mold and Tool Group
- 2479. Reliable Castings
- 2486. Siemens Logistics Assembly Systems, Inc.
- 2487. Silver Point Capital, L.P.
- 2490. SMSC NA Automotive, LLC
- 2494. Special Devices, Inc.
- 2495. Standard Microsystems Corporation
- 2496. Stanley Electric Sales of America, Inc.
- 2497. Sumco, Inc.
- 2498. Taiho Corporation of America
- 2502. The Proctor & Gamble Company
- 2505. UGS Corporation
- 2506. Umicore Autocat Canada Corporation

SUPPLEMENTAL LISTS RUN

Additional Parties

- 2529. Aramark Services, Inc.
- 2531. Paul Hastings Janofsky & Walker LLP

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EXHIBIT 8 - PWC RELATIONSHIPS IDENTIFIED

- 2535. Iron Mountain Information Management, Inc.
- 2539. AB Automotive, Inc.
- 2543. Aman Environmental Construction, Inc.
- 2544. Arabian Battery Holding Company
- 2545. Corning Incorporated
- 2549. Ameritech Credit Corporation
- 2551. SBC Capital Services

Additional 2002 Parties

- 2556. Appaloosa Management L.P. (Rerun)
- 2558. Interpublic Group of Companies, Inc.
- 2562. Union Pacific Railroad Company

Additional Retained Professionals

- 2573. Davis Polk & Wardwell
- 2587. Wilmer, Cutler, Pickering, Hale & Dorr LLP